

Presentment Date and Time: August 24, 2009 at 12:00 p.m (Prevailing Eastern Time)

Objection Deadline: August 24, 2009 at 11:30 a.m (Prevailing Eastern Time)

Hearing Date and Time (If an Objection is Filed): August 26, 2009 at 10:00 a.m. (Prevailing Eastern Time)

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Richard P. Krasnow

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
	:
-----X	

**NOTICE OF PRESENTMENT OF APPLICATION OF THE  
DEBTORS PURSUANT TO SECTIONS 327(e) AND 328 (a) OF THE  
BANKRUPTCY CODE AND RULE 2014 OF THE FEDERAL RULES  
OF BANKRUPTCY PROCEDURE FOR AUTHORIZATION TO EMPLOY  
AND RETAIN WINDELS MARX LANE & MITTENDORF, LLP, AS SPECIAL  
COUNSEL TO THE DEBTORS, *NUNC PRO TUNC* TO THE ENGAGEMENT DATE**

**PLEASE TAKE NOTICE** that the undersigned will present the annexed Application (the "Application") of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors") and, collectively with their non-debtor affiliates, "Lehman"), pursuant to sections 327(e) and 328(a) of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code", Rule 2014(a) of Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Rules"), to employ Windels Marx as special counsel to the Debtors, effective *nunc pro tunc* to



May 1, 2009, all as more fully described in the Application, to the Honorable James M. Peck, United States Bankruptcy Judge, for approval and signature on **August 24, 2009 at 12:00 p.m. noon (Prevailing Eastern Time)**.

**PLEASE TAKE FURTHER NOTICE** that objections to the Application, if any, shall be in writing, shall conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court's case filing system and by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York, 10004, Courtroom 601; (ii) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153, Attn: Richard P. Krasnow, Esq., attorneys for the Debtors; (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York, 10004, Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.; (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York, 10005, Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq., attorneys for the Official Committee of Unsecured Creditors appointed in these cases; and (v) Windels Marx Lane & Mittendorf, LLP, 156 West 56th Street, New York, New York, 10019, Attn: Robert A. Rossi, Esq., **so as to be so filed and received by no later than August 24, 2009 at 11:30 a.m. (Prevailing Eastern Time)** (the "Objection Deadline").



**PLEASE TAKE FURTHER NOTICE** that only if a written objection is timely filed and served, a hearing will be held on **August 26, 2009, at 10:00 a.m. (Prevailing Eastern Time)** at the United States Bankruptcy Court for the Southern District of New York, Honorable James M. Peck, United States Bankruptcy Judge, One Bowling Green, New York, New York 10004-1408. If an objection is filed the moving and objecting parties are required to attend the hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: August 14, 2009  
New York, New York

/s/ Richard P. Krasnow  
Richard P. Krasnow

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
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Attorneys for Debtors  
and Debtors in Possession



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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
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LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**APPLICATION OF THE DEBTORS  
PURSUANT TO SECTIONS 327(e) AND 328 (a) OF THE  
BANKRUPTCY CODE AND RULE 2014 OF THE FEDERAL RULES  
OF BANKRUPTCY PROCEDURE FOR AUTHORIZATION TO EMPLOY  
AND RETAIN WINDELS MARX LANE & MITTENDORF, LLP, AS SPECIAL  
COUNSEL TO THE DEBTORS, *NUNC PRO TUNC* TO THE ENGAGEMENT DATE**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors” and, collectively with their non-debtor affiliates, “Lehman”), file this Application and respectfully represent:

**Background**

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with



this Court voluntary cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

3. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA (the “SIPC Trustee”) is administering LBI’s estate.

4. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee’s appointment of the Examiner.

### **Jurisdiction**

5. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Lehman’s Business**

6. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman had been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.



7. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

### **Relief Requested**

8. By this Application, the Debtors request authorization, pursuant to sections 327(e) and 328(a) of the Bankruptcy Code, Rule 2014(a) of the Bankruptcy Rules, and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Rules"), to employ Windels Marx as special counsel to the Debtors, including, but not limited to, LBHI, Lehman Commercial Paper, Inc. ("LCPI"), LB Rose Ranch LLC ("LBRR") and other debtor entities for which Windels Marx may perform legal services from time to time (collectively, the "Lehman Entities"), effective *nunc pro tunc* to May 1, 2009 (the "Engagement Date"). Specifically, Windels Marx has been engaged with respect to the representation of the Lehman Entities in connection with various real estate transactions, and ancillary matters associated therewith (the "Representative Matters"). The Representative Matters include, but are not limited to, assisting the Lehman Entities with respect to mortgage loans, equity investments, mezzanine debt, loan restructurings, and mortgage foreclosures.

### **Windels Marx as Ordinary Course Professionals**

9. Windels Marx had previously been performing legal services on behalf of the Lehman Entities as Ordinary Course Professionals in these chapter 11 cases pursuant to the order authorizing the Debtors to employ professionals utilized in the ordinary course of business dated November 5, 2008 [Docket No. 1394] (the "OCP Order"). Pursuant to the procedures set forth in the OCP Order, such retention became effective as of November 28, 2008, 10 days after



the affidavit of James J. Thomas was filed with the Court. [Docket No. 1545]. In accordance therewith, Windels Marx applied for compensation under the provisions of the OCP Order in conjunction with the Order Appointing Fee Committee and Approving Fee Protocol dated May 26, 2009 (the “Fee Protocol Order”). [Docket No. 3651]

10. The OCP Order outlines the procedures that all Ordinary Course Professionals must follow in order receive compensation and reimbursement of expenses for services provided to the Debtors. With respect to any Ordinary Course Professional seeking compensation in excess of \$150,000 in any given month, the OCP Order provides, in pertinent part:

\* \* \*

“that in the event that an Ordinary Course Professional seeks more than \$150,000 per month, that professional will be required to file a fee application for the full amount of its fees and expenses for that month in accordance with sections 330 and 331 of the Bankruptcy Code, the [Bankruptcy Rules], the Local Bankruptcy Rules of the Southern District of New York, the Fee Guidelines promulgated by the US Trustee, and any and all orders of the Court...

“that payment to any one Ordinary Course Professional shall not exceed \$1 million for the period prior to the conversion of, dismissal of, or entry of a confirmation in these chapter 11 cases (the “Chapter 11 Period”)...

“that in the event payment to any Ordinary Course Professional exceeds \$1 million during the Chapter 11 Period, such Ordinary Course Professional shall be required to file a retention application to be retained as a professional pursuant to sections 327 and 328 of the Bankruptcy Code...”

\* \* \*



11. In accordance with the foregoing provisions of the OCP Order and as a consequence of Windels Marx exceeding the monthly compensation cap in each month in which compensation has been sought, Windels Marx filed a fee application for each of the following Periods (together, the “Fee Applications”):

- (i) January 1, 2009 through January 31, 2009 [Docket No. 3327]  
Fees Requested: \$217,903.50  
Expenses Requested: \$ 12,799.75
- (ii) February 1, 2009 through February 28, 2009 [Docket No. 3329]  
Fees Requested: \$169,663.50  
Expenses Requested: \$ 3,962.89
- (iii) March 1, 2009 through March 31, 2009 [Docket No. 3330]  
Fees Requested: \$218,060.00  
Expenses Requested: \$ 1,019.93
- (iv) April 1, 2009 through April 30, 2009 [Docket No. 3715]  
Fees Requested: \$192,434.00  
Expenses Requested: \$ 3,695.88
- (v) May 1, 2009 through May 31, 2009 [Docket No. 4264]  
Fees Requested: \$168,594.50  
Expenses Requested: \$ 2,258.60

12. On August 13, 2009, the Court entered an order awarding Windels Marx fees in the aggregate amount of \$966,655.50 and reimbursement of expenses in the aggregate amount of \$23,737.05 [Docket No. 4792]. Consequently, Windels Marx will reach and exceed the \$1 million compensation cap for Ordinary Course Professionals during the Chapter 11 Period with its June 1, 2009 through June 30, 2009 fee application. Accordingly, the Debtors now seek to retain Windels Marx as special counsel in accordance with the OCP Order.

13. Furthermore, the Debtors request that Windels Marx’s retention be made effective *nunc pro tunc* to the Engagement Date to allow Windels Marx to be compensated for work performed on behalf of the Debtors on or after May 1, 2009, but prior to the submission of



this Application. The Debtors submit that the circumstances of Windels Marx's initial retention as Ordinary Course Professionals and the compensation provisions under the OCP Order warrant retroactive approval of Windels Marx as special counsel, particularly since Windels Marx provided necessary services to the Debtors and such services are of value to the estate and all parties in interest. *See, In re Hasset, Ltd.*, 283 B.R. 376, 379 (Bankr. E.D.N.Y. 2002) (approving *nunc pro tunc* retention application and recognizing that "*nunc pro tunc* applications are disfavored in this Circuit but have been permitted when the attorney performs services of 'value' to the estate" (internal citations omitted)); *see also, In re Jarvis*, 53 F.3d 416 (1st Cir. 1995) (finding that a bankruptcy court may grant *post facto* application if employment meets statutory requirements and delay results from extraordinary circumstances); *Matter of Arkansas Co. Inc.*, 798 F.2d. 645 (3d Cir. 1986) (opining that bankruptcy courts have discretion in extraordinary circumstances to retroactively approve a professional's employment).

#### **Basis for Relief**

14. The Debtors' knowledge, information, and belief regarding the matters set forth in this Application are based on and made in reliance upon the Declaration of Robert A. Rossi, Esq., sworn to on August 14, 2009 (the "Rossi Declaration"), a copy of which is attached hereto as Exhibit A.

15. The retention of Windels Marx under the terms described herein is appropriate under Bankruptcy Code sections 327(e), 328(a) and 1107(h). Section 327(e) provides for the appointment of special counsel where the proposed counsel does not possess any interest materially adverse to the debtor with regard to the matter(s) that will be handled by counsel. Section 327(e) provides:



\* \* \*

“The trustee, with the court's approval, may employ, for a specified special purpose, other than to represent the trustee in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.”

\* \* \*

11 U.S.C. § 327(e). Moreover, section 1107(b) provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case."

11 U.S.C. § 1107(b).

16. Accordingly, section 327(e) of the Bankruptcy Code authorizes the retention of counsel who previously represented a debtor prepetition provided that: (a) the appointment is in the best interest of the debtor's estate; (b) counsel does not hold an interest adverse to the estate with respect to the matter for which counsel is to be employed; and (c) the specified special purpose for which counsel is being retained does not rise to the level of conducting the bankruptcy case for the debtor in possession. *See In re DeVlieg, Inc.*, 174 B.R. 497 (N.D. Ill. 1994); *In re AroChem Corp.*, 176 F.3d 610, 622 (2d Cir. 1999) (noting that "where the interest of the special counsel and the interest of the estate are identical *with respect to the matter for which special counsel is retained*, there is no conflict and the representation can stand") (emphasis in original). As explained more fully below, the Debtors submit that each of these factors is satisfied with respect to Windels Marx and, therefore, its retention should be approved under section 327(e) of the Bankruptcy Code.



**The Employment and Retention of  
Windels Marx is in the Best Interests of the Estates**

17. As described more fully in the Rossi Declaration, Windels Marx has been representing the Debtor and its affiliates in real estate and real estate-related transactions for over 15 years. As mentioned above, the Debtors retained Windels Marx with respect to the Representative Matters as of November 28, 2008 pursuant to the procedures set forth in the OCP Order. As a result, they are intimately familiar with Lehman's real estate business, its form of loan and joint venture documents, its internal organization and its structuring, documentation and business preferences. Many of the transactions Windels Marx has been working on since the Commencement Date involve transactions which they originally closed for Lehman. The Debtors believe that the continued employment of Windels Marx as special counsel for the Debtors will enable the Debtors to avoid the unnecessary expense otherwise attendant to having another law firm familiarize itself with the matters described above. For these reasons, the Debtors submit that the continued employment of Windels Marx is in the best interests of the Debtors, their estates, and their creditors.

**Windels Marx Holds No Interest Adverse to the Debtors or the  
Debtors' Estates With Respect to the Representative Matters**

18. To the best of the Debtors knowledge, and except as may be set forth in the Rossi Declaration, Windels Marx does not represent or hold any interest adverse to the Debtors or their estates with respect to the matters as to which Windels Marx is to be employed. *See In re AroChem*, 176 F.3d at 622 (emphasizing that, under section 327(e) of the Bankruptcy Code, potential conflicts must be evaluated only with respect to the scope of the proposed retention). The Debtors have been informed that Windels Marx will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise and, if any new relevant facts or relationships are discovered, Windels Marx will supplement its disclosure to the Court.



19. Windels Marx has informed the Debtors that it is owed approximately \$2,857,393.63 in unpaid fees and expenses from the Debtors for prepetition services rendered by Windels Marx unrelated to these chapter 11 cases. Windels Marx has not received payment of any of these outstanding amounts. Windels Marx is, therefore, a prepetition creditor of the Debtors.<sup>1</sup> However, Windels Marx's status as a prepetition creditor of the Debtors should not be an impediment to its retention by LBHI under section 327(e) of the Bankruptcy Code. Collier on Bankruptcy, ¶ 327.04[9][d] at 327-63 – 327-64 (15<sup>th</sup> ed. 2008) (“the disinterested test of section 327(a) does not apply to section 327(e) because the attorney may, in fact, be a creditor of the debtor for fees related to such prepetition representation of the debtor”); *see also* 11 U.S.C. § 1107(b); *In re DeVlieg, Inc.*, 174 B.R. at 503 (holding that proposed attorney due outstanding prepetition fees did not hold interest adverse to the debtor or its estate for the matters for which it was to be retained under the “more relaxed conflict-of-interest standard” of section 327(e)).

20. Based on the foregoing and the disclosures set forth in the Rossi Declaration, the Debtors submit that Windels Marx does not hold or represent any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which Windels Marx is to be employed.

**Windels Marx will not Conduct the Debtors' Bankruptcy Case**

21. By separate applications, the Debtors have sought and obtained the Court's approval to retain and employ Weil, Gotshal & Manges LLP as the Debtors' general bankruptcy counsel [Docket No. 1660], and Curtis, Mallet-Prevost, Colt & Mosle LLP as conflicts counsel [Docket No. 1659]. By contrast, Windels Marx's postpetition work is comprised substantially of the Representative Matters. None of these matters involve the conduct of the bankruptcy cases

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<sup>1</sup> Windels Marx is also owed amounts by certain non-debtor Lehman entities for services rendered to those entities. Windels Marx anticipates that it will receive payment from those entities for such services.



themselves. Additionally, because Windels Marx is not serving as the Debtors' general bankruptcy counsel, the Debtors believe that Windels Marx has not rendered "services . . . in contemplation of or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. Accordingly, the services rendered and functions to be performed by Windels Marx will not be duplicative of any bankruptcy-related work performed by other law firms retained by the Debtors. Furthermore, Windels Marx will coordinate with the Debtors' other professionals to ensure that its services are, to the maximum extent possible, complimentary to other professionals' services.

### **Professional Compensation**

22. The Debtors understand that Windels Marx intends to apply separately to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all orders of this Court governing professional services performed and expenses incurred after the Commencement Date. To that end, Windels Marx has agreed to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court.

23. Windels Marx has further informed the Debtors that the current hourly billing rates for Windels Marx professionals expected to spend significant time on the Representative Matters range from \$440 to \$700 for partners, \$365 to \$495 for counsel, \$315 to \$410 for associates, and \$170 to \$235 for paralegals.<sup>2</sup> The Debtors respectfully submit that such rates are reasonable and comparable to the rates other firms charge for similar services. For services rendered by Windels Marx in these cases, the Debtors, subject to the provisions of the

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<sup>2</sup> Such hourly rates may change from time to time in accordance with Windels Marx's established billing practices and procedures.



Bankruptcy Code, the Bankruptcy Rules, the Local Rules, all guidelines promulgated by the U.S. Trustee, and orders of the Court propose to pay Windels Marx its customary hourly rates that are in effect from time to time, as set forth in the Rossi Declaration.

**The Relief Requested is Appropriate**

24. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, is in the best interests of their estates and creditors, and should be granted in all respects.

**Notice**

25. The Debtors have served notice of this Application in accordance with the procedures set forth in the amended order entered on February 13, 2009 [Docket No. 2837] governing case management and administrative procedures for these cases Docket No. 2851 on: (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) Windels Marx Lane & Mittendorf, LLP, 156 West 56th Street, New York, New York, 10019, Attn: Robert A. Rossi, Esq.; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

26. No previous request for the relief sought herein has been made by the Debtors to this or any other court.



WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: New York, New York  
August 14, 2009

/s/ Richard P. Krasnow

Richard P. Krasnow

WEIL. GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 101 53  
Telephone: (212) 3 1 0-8000  
Facsimile: (212) 310-8007

Attorneys for Debtors and  
Debtors-in-Possession



**Exhibit A**

**Rossi Declaration**



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11 Case  
: No. 08-13555 (JMP)  
LEHMAN BROTHERS HOLDINGS INC., *et al*, :  
: (Jointly Administered)  
Debtors. :  
: :  
-----X

**DECLARATION OF ROBERT A. ROSSI  
IN SUPPORT OF THE APPLICATION OF THE DEBTORS  
FOR AUTHORIZATION TO EMPLOY AND RETAIN  
WINDELS MARX LANE & MITTENDORF, LLP  
AS SPECIAL COUNSEL TO THE DEBTORS**

Robert A. Rossi hereby declares as follows:

1. I am a member of the Bar of the State of New York and the firm of Windels Marx Lane & Mittendorf, LLP ("Windels Marx" or the "Firm").
2. I submit this Declaration (the "Declaration") pursuant to sections 327, 328 and 329 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(b) and 28 U.S.C. § 1746, and in support of the application, dated August 14, 2009 (the "Application"),<sup>1</sup> filed by Lehman Brothers Holdings Inc., Debtors-in-Possession and its affiliated debtors in the above-referenced jointly administered chapter 11 cases (together, the "Debtors" or the "Lehman Entities") seeking authorization to employ Windels Marx as special counsel to the Lehman Entities with respect to the Representative Matters *nunc pro tunc* to the Engagement Date, as described in greater detail below and in the Application, and to provide the disclosures required under Bankruptcy Rules 2014(a) and 2016(b). All facts set forth below in this Declaration are based upon information from, and discussions I or other Windels Marx personnel reporting to me have had with certain

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<sup>1</sup> Any capitalized term not defined herein shall have the meaning given to it in the Application.



of my colleagues and an attorney at Windels Marx responsible for conflicts matters. The facts below are also based on a review performed by the persons within Windels Marx responsible for maintaining records of our representations, with the assistance of attorneys at Windels Marx, of the list provided to Windels Marx by Weil, Gotshal & Manges LLP ("WGM"), the Debtors' general bankruptcy counsel, on March 12, 2009 (as updated by WGM on May 20, 2009, the "Master Conflicts Checklist"), a copy of which is attached as Schedule 1 hereto, setting forth certain of the creditors and other parties in interest (collectively, the "Interested Parties") of the Lehman Entities in the above-referenced chapter 11 cases. Based on the foregoing, if I were called upon to testify, I could and would testify competently to the facts set forth herein. I am authorized to submit this Declaration on behalf of Windels Marx.

**Services Performed by Windels Marx**

3. The Debtors seek to retain Windels Marx as special counsel to the Lehman Entities pursuant to section 327(e) of the Bankruptcy Code, *nunc pro tunc* to the Engagement Date, to perform legal services in connection with the Representative Matters set forth below and in the Application. Windels Marx has been representing the Debtor and its affiliates in real estate and real estate-related transactions for over 15 years including with respect to mortgage loans, equity investments, mezzanine debt, loan restructurings, mortgage foreclosures and bankruptcies. As a result, we are intimately familiar with Lehman's real estate business, its form of loan and joint venture documents, its internal organization and its structuring, documentation and business preferences. We have particular expertise in (i) all aspects of real estate joint ventures (both preferred and pari passu equity) and the exercise by Debtor of its rights and remedies, including removing the managing member and exercising the buy-sell, (ii) structuring and documenting tiered capital debt and equity investments, (iii) the workout and restructuring of



troubled mortgage loans, mezzanine loans and lines of credit, (iv) the enforcement of Lender's rights in all types of loans, including deed in lieu and foreclosure proceedings, (v) litigating the rights of lenders and joint venture partners in all types of real estate-related disputes, and (vi) providing analysis for complex development deals including zoning, land use, environmental and title matters. Many of the transactions we have been working on since the Commencement Date involve transactions that we originally closed for Lehman. Assigning new counsel at this time, we believe, would be inefficient. On certain of the transactions on which we are currently assisting the Debtor, attorneys at Windels Marx have been working on various aspects of these complex transactions for several years. If a new firm were to be asked to handle this matter, there would be a steep learning curve and the involvement of Windels Marx would still be required in the education process. All of this would lead to substantial additional cost to the Debtor. In addition, given our expertise and cost effective practice, we are currently representing Lehman in several enforcement proceedings of its remedies as Lender in significant loan transactions. For example, we have initiated a foreclosure proceeding on the loan encumbering the property located at 25 Broad Street, Manhattan. Although, this was a deal that we did not originally close on behalf of Lehman, we have been successful in gaining control of the property quickly through the appointment of a receiver and continue to prosecute the foreclosure proceeding in a very cost effective manner.

4. For these reasons, appointment of Windels Marx as Special Counsel will inure to the benefit of the Debtor both in terms of our particular expertise as well as in cost savings to the Debtor.

5. Following the Commencement Date, at the Debtors' request, Windels Marx assisted the Lehman Entities in connection with the Representative Matters as one of the



Debtors' Ordinary Course Professionals. In its capacity as an Ordinary Course Professional, Windels Marx applied for compensation and reimbursement of expenses for the period extending from January 1, 2009 through May 31, 2009. By Order dated August 13, 2009, Windels Marx was awarded fees in the aggregate amount of \$966,655.50 and reimbursement of expenses in the aggregate amount of \$23,737.05.

6. In connection with certain of the Representative Matters, Windels Marx has represented, or will be representing, the following non-debtor affiliates of the Lehman Entities, in addition to other non-debtor entities that the Debtors may request services for from time to time: LB Whispering Oaks, LLC; LB Regency Park, LLC; LB Pointe, LLC; LB Shadow Valley, LLC; LB RHW, LLC; LB Carlyle, LLC; LB SVF, LLC; LB Seth, LLC; LB ECS, LLC; LB Manassas, LLC; LB Midtown Memphis JV; LB 816 Congress, LLC; LB Coconut Beach, LLC; CJC Investments, Inc.; LB Centre Point, LLC; LB Mission Valley, LLC; PAMI Public/Private I, Inc.; PAMI Public/Private II, Inc.; PAMI Public/Private III, Inc.; LB West Side Studios, LLC; PAMI, LLC; Property Asset Management, Inc.; SD Mark Holdings, LLC; LB Farmington Hills LLC; LB Alpha Tech North LLC; LB Northville LLC; LB New Van Buren LLC; LB Vendy Wick LLC; LB Bloomfield LLC; LB Milford West LLC; LB Shelby Industrial Investors-II, LLC; LB Shelby Industrial Investors-III, LLC; LB Shelby Industrial Investors IV, LLC; LB Farmington Hills II, LLC; LB Farmington Hills V, LLC; LB Alpha Tech, Inc.; LB Van Buren, Inc.; PAMI Michigan Mezzanine II, LLC; LB SMC/Livonia, Inc.; LB Maple Stephenson, LLC; LB 900 Tower Drive, LLC; LB Business Park, LLC, and; LB Stoneridge, LLC. Windels Marx will be paid by the foregoing non-debtor affiliates for services provided on their behalf in connection with certain of the Representative Matters.



7. WGM represents the Debtors in connection with the financial restructuring of the Debtors and bankruptcy-specific issues. Because Windels Marx is not serving as the Debtors bankruptcy counsel, it is my view that Windels Marx has not rendered "services. . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. Windels Marx's postpetition work has heretofore been and hereafter will be comprised of continuing to represent the Lehman Entities solely in connection with the Representative Matters. None of such matters involves the conduct of the bankruptcy cases themselves. Accordingly, the services rendered and functions to be performed by Windels Marx will not be duplicative of any bankruptcy-related work performed by WGM or any of the other law firms retained by the Debtors. As a result of the foregoing, I believe that Windels Marx is qualified to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code.

**"Connections" of Windels Marx**

8. To check and clear potential conflicts of interest in these cases, as well as to determine all "connections"<sup>2</sup> to the Debtors, their creditors, other parties in interest, their respective attorneys and accountants, the U.S. Trustee or any person employed by the U.S. Trustee, Windels Marx researched its client database for the past two (2) years to determine whether it had any relationships with the Interested Parties. To the extent that Windels Marx's research of its relationships with the Interested Parties indicates that Windels Marx has represented in the past two years, or currently represents, any of these entities, the identities of

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<sup>2</sup> To the best of my knowledge, neither the term "connection" as used in Bankruptcy Rule 2014 nor the proper scope of a professional's search for "connections" has been completely defined, and I am therefore required to exercise some degree of professional judgment in applying that term to the facts of which I am aware, as well as in defining the scope of how to search for such facts. Out of an abundance of caution, I may be disclosing items that are not, in my judgment, disqualifying or problematic under either the Bankruptcy Code or applicable standards of professional ethics.



these entities and such entities' relationship to the Debtors and connection to Windels Marx are set forth below and in Schedule 2 hereto.

9. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, neither I, nor Windels Marx, nor any partner or associate thereof, has any connection with the Debtors, their creditors, the U.S. Trustee or any other parties with an actual or potential interest in these chapter 11 cases or their respective attorneys or accountants, except as set forth below.

10. Further, to the best of my knowledge, Windels Marx does not represent or hold any interest adverse to the Debtors or the Debtors' estates with respect to the Representative Matters.

11. The Debtors are a large global enterprise with thousands of parties in interest. Windels Marx (a) may from time to time have represented, (b) may currently represent, and (c) may in the future represent many entities that are parties in interest in these cases in matters unrelated to the Debtors.

12. I understand that the Debtors will retain various professionals during the pendency of these cases to aid in the prosecution of the Debtors chapter 11 cases. I have been advised that the Debtors have retained, among others, the following professionals: WGM, as general bankruptcy counsel, Curtis, Mallet-Prevost, Colt & Mosle LLP, as conflicts counsel, and Alvarez & Marsal North America, LLC, as restructuring advisor. Over the past years, attorneys at Windels Marx have worked with certain of these professionals on various matters, representing either the same parties, parties with similar interests or parties with adverse interests.



13. In addition, during the course of the Debtors' chapter 11 cases, the Debtors may retain additional or different professionals, not all of which are or can currently be identified. Further, the Master Conflicts Checklist does not disclose the identities of all of the various professionals that have been retained, or are being considered for retention by the various parties in interest. Therefore, we are unable to determine if Windels Marx has a client or other relationship with such as yet unidentified advisors or their affiliates. However, we believe it likely that many of the professionals who may appear in these cases are trustees, witnesses, advisors or counsel, as the case may be, in transactions or cases in which Windels Marx also represents a client. Windels Marx may retain various such professionals or affiliates thereof to provide forensic, litigation support and financial advisory services to Windels Marx or Windels Marx's clients in a variety of past, present or future engagements. Current employees at Windels Marx may be former employees of, or related to employees of, one or more of the other professionals in this case. In addition, attorneys at Windels Marx belong to professional organizations to which other professionals who may appear in these cases may also belong.

14. Windels Marx currently represents several clients that, according to the Debtors' Master Conflicts Checklist, have connections to the Debtors (the "Connected Entities"). Windels Marx does not, however, to the best of my knowledge, represent the Connected Entities in matters related to the Debtors' chapter 11 case or the Representative Matters. A schedule of interested parties that currently employ or have formerly employed Windels Marx in matters unrelated to the Debtors, is annexed hereto as Schedule 2. Windels Marx expects to continue to represent the Connected Entities set forth in Schedule 2 in their current matters within the limits of section 327(e) of the Bankruptcy Code.



15. Windels Marx also may represent from time to time other clients that are co-defendants with one or more of the Debtors, but I do not believe that there is any adversity between such co-defendants and the Debtors.

16. In addition, Windels Marx may have represented, may currently represent, or may in the future represent, a borrower, issuer of securities, financial advisor, underwriter of securities, lead bank or other client financing transactions, merger and acquisition transactions, litigation or arbitration matters, bankruptcy matters or other matters unrelated to these cases in which one or more parties in interest (or an affiliate) or a professional involved in these cases, including, but not limited to those listed on the Master Conflicts Checklist, happens to be involved, although not as Windels Marx's client.

17. Windels Marx may also represent, in matters unrelated to the Debtors, competitors of the Debtors.

18. I do not understand Bankruptcy Rule 2014(a) or other applicable law to require disclosure of each present or future engagement Windels Marx receives from a party in interest as long as it is unrelated to these cases. Windels Marx intends to accept engagements from other parties in interest (whether existing or new clients). These engagements may include matters similar to those described in paragraph 16 hereof. As described above, Windels Marx has undertaken a detailed search to determine whether it represents, or has represented in the last two (2) years, any of the Interested Parties listed on the Master Conflicts Checklist, and the identities of such entities and such entities' relationship to the Debtors and connection to Windels Marx is set forth herein. Windels Marx, however, does not and will not represent any of the Interested Parties with respect to the matters for which Windels Marx is being retained hereunder.



19. Despite the efforts described above to identify and disclose connections with parties in interest in these cases, because the Debtors are a large enterprise with many creditors and other relationships, Windels Marx is unable to state with certainty that every client connection of Windels Marx has been disclosed. In this regard, if Windels Marx discovers additional information that requires disclosure, Windels Marx will file supplemental disclosures with the Court.

#### **Securities Ownership**

20. Certain individual attorneys at Windels Marx may own, or have beneficial interests in trusts owning, shares in the Debtors and securities of related entities and may own shares in other parties in interest.

21. Windels Marx notes, however, that a large number of the Debtors' debt and equity securities are held by various mutual funds, trusts and portfolios and accounts that are managed by various advisors. Windels Marx does not know the ultimate beneficial owners of the funds, although it is believed they are widely held. Similarly, many of the Debtors' securities are registered in the name of Depositary Trust Company or its nominee, and securities entitlements to such securities are held through securities accounts maintained by brokers, investment advisors and other securities intermediaries. The ultimate owners of the securities entitlements are unknown to Windels Marx, except for those reported on the Master Conflicts Checklist. It is possible that some of such holders may be clients of Windels Marx.

#### **Various Commercial Relationships with Parties in Interest**

22. Some attorneys at or employees of Windels Marx may receive services from the Debtors, other parties in interest or professionals involved in these cases. Attorneys at or other employees at Windels Marx or their spouses or relatives may have beneficial ownership



of securities issued by, or banking, insurance, brokerage or money management relationships with, other parties in interest. Attorneys at Windels Marx may have relatives or spouses who are members of professional firms involved in these cases or employed by parties in interest. We have conducted no investigation of our colleagues' banking, insurance, brokerage or investment activities or familial connections in preparing this Declaration.

**Amounts Owed to Windels Marx as of Commencement Date**

23. As of the Commencement Date, Windels Marx is owed approximately \$2,857,393.63 in unpaid fees and expenses incurred by the Debtors for prepetition services rendered by Windels Marx unrelated to this chapter 11 cases. Windels Marx has not received payment of any of these outstanding amounts. Windels Marx is therefore a prepetition creditor of the Debtors.<sup>3</sup> However, Windels Marx's status as a prepetition creditor of the Debtors should not be an impediment to its retention by the Debtors under section 327(e) of the Bankruptcy Code. Additionally, because Windels Marx is not serving as Debtors' bankruptcy counsel, Windels Marx does not believe that it has rendered "services...in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code.

**Fees and Engagement**

24. Pursuant to Bankruptcy Code section 329(a), Windels Marx discloses that during the one-year period before the Commencement Date, Windels Marx received as payment from the Debtors for services rendered and disbursements incurred a total of approximately \$6,062,281.75.

25. Upon its retention as special counsel, Windels Marx intends to apply for compensation for professional services rendered in connection with these chapter 11 cases

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<sup>3</sup> Windels Marx is also owed amounts by certain non-debtor Lehman entities for services rendered to those entities. Windels Marx anticipates that it will receive payment from those entities for such services.



subject to approval of the Bankruptcy Court and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Windels Marx.

26. Windels Marx's hourly rates and billing policies are based on market conditions among certain firms of a size, location and practice comparable to Windels Marx. The current hourly billing rates for Windels Marx professionals expected to spend significant time on the Representative Matters range from \$440 to \$700 for partners, \$365 to \$495 for counsel, \$315 to \$410 for associates, and \$170 to \$235 for paralegals.<sup>4</sup>

27. The hourly rates set forth above are the Firm's standard hourly rates for work of this nature. These rates are set at a level designed to fairly compensate the Firm for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document retrieval, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, travel expenses, expenses for "working meals", computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm believes that it is

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<sup>4</sup> Such hourly rates may change from time to time in accordance with Windels Marx's established billing practices and procedures.



more fair to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients.

28. Windels Marx maintains contemporaneous records of the time expended and out-of-pocket expenses incurred in connection with providing services to its clients in accordance with the fee guidelines for this district.

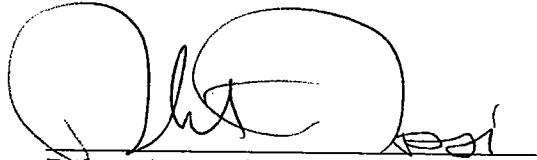
29. Windels Marx recognizes that it will be required to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of the Court. Windels Marx has reviewed the fee application guidelines promulgated by the U.S. Trustee and will comply with them.

30. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, neither I nor Windels Marx, nor any partner or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the Debtors' chapter 11 cases, other than as permitted by the Bankruptcy Code. Windels Marx has not agreed to share compensation received in connection with these cases with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of the sharing of compensation among Windels Marx's partners.



Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the  
United States of America that the foregoing is true and correct.

Dated: August 14, 2009

A handwritten signature in black ink, appearing to read 'Robert A. Rossi', written over a horizontal line.

Robert A. Rossi

WINDELS MARX LANE & MITTENDORF, LLP  
156 West 56<sup>th</sup> Street  
New York, New York 10019  
Telephone: (212) 237-1000  
Facsimile: (212) 252-1215

Proposed Special Counsel for Debtors  
and Debtors-in-Possession



## SCHEDULE 1



## **Retention Checklist**

### **50 Largest Bond Holders**

1. Advanced Series Trust
2. AETNA Life Insurance Company
3. AIG Annuity Insurance Company
4. ALFA Mutual Fire Insurance Company
5. Allianz Life Insurance Company of North America
6. Alpha Mutual Fund Management
7. American Family Life Assurance Company
8. American Life Insurance Company
9. AXA Equitable Life Insurance Company
10. Barclays Global Fund Advisors
11. BBVA Gestion SA SGIIC (Spain)
12. Blackrock Advisors
13. Capital Research and Management
14. Continental Casualty Company
15. Federated Investors
16. Fidelity Management and Research
17. Franklin Advisors Inc.
18. Franklin Templeton Investments
19. Guardian Life Insurance Company
20. Hartford Life Insurance Company
21. ING Investment LLC
22. Jackson National Life Insurance
23. John Hancock Investment Management Services
24. John Hancock Life Insurance Company
25. Liberty National Life Insurance Company
26. Loomis Sayles & Company L.P.
27. Medical Liability Mutual Insurance Company
28. Metlife Insurance Company of Connecticut
29. Metropolitan Life Insurance Company
30. Metropolitan West Capital Management
31. NATIXIS Asset Management Advisors
32. Northwest Mutual Life Insurance Company
33. Phillips Hager & North Investment Management
34. PIMCO Advisors LP
35. PIMCO Funds Global Investors
36. Principal Life Insurance Company
37. Prudential Financial Inc.
38. Prudential Insurance Company of America
39. Riversource Life Insurance Company
40. Sun Life Assure Co. of Canada
41. T. Rowe Price Associates
42. Teachers Insurance and Annuity Association
43. Thrivent Financial for Lutherans
44. Transamerica Life Insurance Company
45. UBS Investment KAG



46. United States – Indices
47. Van Kampen Asset Management
48. Vanguard Group Incorporated
49. Western Asset Management Company
50. Zurich American Insurance Company

**Largest Unsecured Creditors other than Bondholders**

1. 1221 Avenue of the Americas \*
2. 125 Broad Street \*
3. 1301 Properties Owner LP
4. 55 Broadway \*
5. 767 Fifth Ave \*
6. Allen & Overy
7. Anjarlekar & Associates
8. ANZ Banking Group Limited
9. Aozora Bank
10. Ashurst Morris Crisp
11. Australia and New Zealand Banking Group Limited
12. Bancotec Ltd.
13. Bank of America Plaza STE 3500 \*
14. Bank of China, New York Branch
15. Bank of Taiwan, New York Agency
16. Bats Trading, Inc.
17. Bloomberg Finance LP
18. Bloomberg L.P.
19. BNP Paribas
20. Broadridge Securities Processing
21. Caldwellalader, Wickersham, and Taft
22. Canary Warf Management Limited
23. CB Richard Ellis Client Account RE Gloa
24. CDW Direct LLC
25. Chuo Mitsui Trust & Banking
26. Citibank N.A. Hong Kong Branch
27. Citibank, NA
28. Clifford Chance
29. Commonwealth Bank of Australia, Tokyo Branch
30. Compucenter (UK) Ltd.
31. CW Lending II Limited
32. Davis, Polk and Wardwell
33. Dell Marketing L.P.
34. Deutsche Borsche AG
35. Dimension Data
36. DnB NOR Bank ASA
37. Drowst Trading, LLC
38. Ernst & Young
39. Ernst and Young Private Limited
40. Fidessa Plc.
41. First Commercial Bank Co., Ltd, New York Agency
42. FT Interactive Data



43. Haworth Singapore PTE Ltd.
44. Henegan Construction Co., Inc.
45. Hewlett-Packard AP (HONG KONG) LIMITED
46. HSBC Bank
47. Hua Nan Commercial Bank, Ltd
48. IBM Corporation
49. ICAP Securities Limited
50. Information Builders Inc.
51. JQ Network PTD Limited
52. KBC Bank
53. Kim & Chang
54. Kingston Communications PLC
55. Linklaters, S.L.
56. Lloyds Bank, PLC
57. London & European Title Insurance Services Ltd.
58. London Borough of Tower Hamlets Rates
59. Mace Limited
60. McKee Nelson LLP
61. Microsoft Licensing, GP
62. Millennium Developers PVT LTD
63. Mizuho Corporate Bank Ltd.
64. Morse Group Limited
65. Morse Service Holdings Limited
66. National Bank of Australia
67. National Commerce bank
68. Network Appliance, Inc.
69. Nippon Life Insurance Co.
70. NYSE Market, Inc.
71. Origin HR Consulting Limited
72. Paul Weiss
73. Pricoa Relocation UK Limited
74. Reuters America Inc.
75. Reuters Limited
76. Shinkin Central Bank
77. Shinsei Bank Ltd.
78. Sidley Austin Brown & Wood
79. Standard & Poor's
80. Standard Chartered Bank
81. Sumitomo Mitsui Banking Corp
82. Sungard Securities Finance Inc.
83. Svenska Handelsbanken
84. Swapswire Limited
85. Taipei Fubon Bank, New York Agency
86. Tata Consultancy Services
87. The Bank of New York
88. The Bank of Nova Scotia
89. The British Land Company PLC
90. Thompson Financial
91. TIBCO Software, Inc.



92. UFJ Bank Limited
93. Vertex Mortgage Services
94. Virtx
95. WIPRO Infotech Enterprise Solutions
96. YXIME
97. ZKB (Zurcher Kantonalbank)

### **Significant Leases**

- 101 Hudson Leasing Associates
- 1111 Brickell Office, LLC
- 125 High Street LP
- 1301 Properties Owner L.L.C
- 20 CCC Business Trust
- 300 Main L.L.C.
- 50 Broadway Realty Corp.
- 5450 West Sahara LLC
- 600 Partners Co., L.P.
- 605 Third Avenue Fee LLC
- 70 Hudson Street, LLC
- 8 Sound Shore Associates, LLC
- 85 Tenth Avenue Associates, LLC
- AIG Technologies, Inc.
- American Center
- Archipelago Holdings, Inc.
- Argonne Capital Group
- B&R 919, LLC
- Beneficiaries of North Star Trust Company Title Holding Land
- BNC Mortgage
- Board of Trade of the City of Chicago, Inc.
- BP 399 Park Avenue LLC
- Brandywine Office Investments LLC
- Brookfield Properties One WFC Co. LLC
- CA-10880 Wilshire Limited Partnership
- CB Office 10, Ltd.
- CharterMac Mortgage Capital Corporation
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Clifford Chance US LLP
- CMD ST Financial Centre, LLC
- Columbia Center Property LLC
- Constellation Place, LLC
- Consultatio Inversora S.A.
- Corporate Park Associates
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Courtside West, LLC
- CPR (USA) Inc.
- Creekside Business Mall LLC



- Crescent TC Investors LP
- Crown Point, L.L.C.
- CT Tower Investments Inc
- Custer Court, L.P.
- DBSI Housing, Inc.
- Denver United LLC
- Deutsche Bank AG, New York Branch
- Deutsche Bank Securities, Inc.
- Deutsche Immobilien Fonds Aktiengesellschaft
- Dewey Ballantine LLP/Dewey LeBouf LLP
- Eastrich No. 167 Corporation
- Financial Solutions Partners, LLC
- For 1031 Heritage II LLC
- Four Point Star Operating Company, L.P.
- Franklin Credit Management
- Frazee, LLC
- Frenkel of New Jersey, Inc.
- Galleria Properties, LLC
- GRE Glendale LLC
- Guggenheim Concourse, L.P.
- Hanover Moving & Storage Co., Inc.
- Historic TW Inc.
- Historic TW Inc.
- HQ Global Workplaces
- Hunter Financial Group, LLC
- Huron Consulting Group LLC
- HWA 555 Owners, LLC
- JBC Funds 200 West Monroe LLC
- JDJ Properties, Inc.
- Legacy III Centennial, LLC
- Lehman Brothers Commercial Bank
- Lehman Brothers Holdings, Inc.
- Lempira S.R.L., R.U.C.
- Level 3 Communications, LLC
- Liberty Property Limited Partnership
- Mack-Cali CW Realty Associates L.L.C.
- Mackenzie Financial Corporation
- MCPR Unit V LP, S.E.
- Middlefield Park Associates
- Millennium De Investimentos Imobiliarios LTDA
- MJH Wacker LLC
- Monarch Centre Associates, LLC
- Mountain Towers Properties, LLC
- National Union Fire Insurance Company of Pittsburgh, PA
- NBS Brookside 700/800, L.L.C.
- New Tower Trust Company Multi-Employer Property Trust



- Nine Penn Center Associates, LP
- Normandy Real Estate Partners
- One William Street Capital Management, L.P.
- Palm Beach Park Centre 4, LLC
- PCC Properties (Calgary) Ltd.
- Piedmont Operating Partnership, L.P.
- Pricewaterhouse Coopers, LLP
- R3 Capital Management, L.P.
- Regus do Brasil, Ltd
- Rock Forty Ninth LLC
- Rockefeller Center North, Inc.
- Rosemead Properties, Inc.
- Sandtrap II, Ltd.
- Sharon Land Company, LLC
- SLG 220 News Owner LLC
- SP4 190 S. LaSalle, L.P.
- Stillwater Development, LLC
- Sunray Investments
- Teachers Insurance and Annuity Assoc. of America
- Telwares, Inc.
- Tempe Fountainhead Corporate, LLC
- Texas Tower Limited
- The Irvine Company LLC
- The Realty Associates Fund VIII, L.P.
- Triple Net Properties, LLC
- Trizec Westwood Center LLC
- Wacker Drive Limited Partnership
- Wasserstein Perella Group Holdings, LLC
- Willkie Farr & Gallagher LLP
- WLA UPU 1 and 2, LLC
- WPGH, LLC

### **Secured Creditors**

1. Danske Bank
2. Fenway Funding LLC
3. JPMorgan Chase
4. MetLife
5. SMBC
6. State Street
7. Swedbank

### **Government and State Regulatory Agencies.**

- Commodity Futures Trading Commission (LBI, NB LLC)
- Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)



- Financial Industry Regulatory Authority (non-governmental)
- National Futures Association (non-governmental)
- New York Stock Exchange (non-governmental)
- Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- Office of Thrift Supervision (LB Bank)
- Securities and Exchange Commission
- State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- State Blue Sky Laws in all 50 states and Puerto Rico
- Utah Commissioner of Financial Institutions (LB Commercial Bank)

**Members of Ad Hoc or Unofficial Creditors' Committees** – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

1. The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds

- Allstate Insurance Co.
- Capital Research Management Co.
- Capital Research Management Co.
- Franklin Advisors LP
- Franklin Federal Intermediate-Term-Tax-Free Income Fund
- Franklin Federal Tax-Free Income Fund
- Franklin Georgia Tax-Free Income Fund
- Franklin High-Yield Tax-Free Income Fund
- Independence Holding Co.
- Oppenheimer Funds, Inc.
- The Vanguard Group

2. Informal LBHI Bondholder Group

- Alliance Bernstein
- Capital Guardian Trust Company
- Cyrus Capital Partners, L.P.
- King Street Capital Management, L.L.C.
- Pacific Management Investment Company
- Wexford Capital LLC
- York Capital Management

**Significant Stockholders** – If Debtor is a corporation, any significant stockholders (greater than 5%).

- |   |       |
|---|-------|
| • AXA and related parties                       | 7.25% |
| • Clearbridge Advisors, LLC and related parties | 6.33% |
| • FMR LLC and related parties                   | 5.87% |



**Directors and Officers (LBHI)** – Current and former (up to three years) members of the corporation's board of directors and its officers.

Board of Directors

- Henry Kaufman
- Jerry A. Grundhofer
- John D. Macomber
- John F. Akers
- Marsha Johnson Evans
- Michael L. Ainslie
- Richard S. Fuld, Jr.
- Roger S. Berlind
- Roland A. Hernandez
- Sir Christopher Gent
- Thomas H. Cruikshank

Officers

- Aaron Guth
- Aida Sarmast
- Alex Kirk
- Andrew Fischthal
- Andrew Yeung
- Ann Cairns
- Bryan Marsal
- Christian Meissner
- Christine Searl
- Christopher O'Mera
- Daniel Ehrmann
- Darryl Steinberg
- David Coles
- David Goldfarb
- Denise Troise
- E. Todd Whittemore
- Eric Felder
- Erin Callen
- Francine Kittredge
- George H. Walker
- Gerald A Donini
- Gerald Pietroforte
- Gwen J. Zeisler
- Herbert H. McDade III
- Hugh E. McGee III
- Hyung S. Lee
- Ian T Lowitt
- Jack MCCarthy
- James Brogan
- James Fogarty



- Jasjit S. Bhattal
- Jeffrey A. Welikson
- Jeffrey Fitts
- Jeffry Ciongoli
- Joanne Chormanski
- John M. Skoba
- John Suckow
- Jonathan Beyman
- Jonathan Harris
- Joseph M. Gregory
- Karen B. Corrigan
- Lana Franks
- Leo C. Trautman, Jr.
- Linda Klang
- Madeline L. Shapiro
- Martha Solinger
- Martin Winter
- Michael Geband
- Neill Poole
- Pamela Tibbetts
- Riccardo Banchetti
- Richard S. Fuld, Jr.
- Robert J. Leist
- Ronn A. Pisapia
- Salvatore Barbuzza
- Scott J. Freidheim
- Shawnda D. Merriman
- Stephen M. Lessing
- Terry L. Gentry
- Thomas A. Russo
- Thomas Hommel
- Wendy M. Uvino
- William Fox
- William Gordon
- William Olshan
- Yvonne Stich

**Underwriting Investment Bankers for Debtor's Securities** - all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- ABN AMRO Rothschild
- Hoare Govett, Ltd.
- Lehman Brothers
- Merrill Lynch
- UBS Investment Bank



### **Related Entities**

1. 737 Portfolio Services LLC
2. 737 Portfolio Trust
3. Area Assignor Corp. (dissolved)
4. Area Depository Corporation (dissolved)
5. Area GP Corporation
6. Aristos LLC
7. ASB L.L.C.
8. Ballybunion Investments No. 2 Ltd.
9. Ballybunion Investments No. 3 Ltd
10. Ballybunion Investments No. Ltd.
11. Banque Lehman Brothers S.A.
12. Bixen Limited
13. BK I Realty Inc. (dissolved)
14. BK II Properties Inc.
15. BK III Properties Inc.
16. Blue Jay Realty Corporation
17. BNC Holdings Inc.
18. Bromley LLC
19. Brookson Corp.
20. Brookwood Energy & Properties Inc.
21. Canope Credit Corp.
22. Capital Analytics II, LP
23. Central Funding (Concord) Corporation (dissolved)
24. Clarks Summit I, LLC
25. Clarks Summit II, LLC
26. CP1 Real Estate Services Inc.
27. CP4 Real Estate Services Inc. (dissolved)
28. Dimont Corporation
29. DL Mortgage Corp.
30. DRA Management, Inc. (dissolved)
31. Eagle Energy Management, LLC
32. Eagle Energy Partners I, L.P.
33. East Dover Limited
34. Edibrook Corp.
35. EHP/GP Inc. (dissolved)
36. Eldon Street Holdings Limited
37. ELQ Holdings B.V.
38. ELQ Hypothekan N.V.
39. Equipment Management Inc.
40. Equity Strategies Loans LLC
41. Equity Strategy Loans LLC
42. e-Valuate, LP
43. Executive Monetary Management, Inc.
44. Falcon Holdings I LLC
45. First Ward Properties Inc.
46. Flight Sim I LLC
47. Flight Sim II LLC
48. Flight Sim III LLC



49. Flight Sim IV LLC
50. Flight Sim V Inc.
51. FRAH Special Services Inc.
52. Fundo De Investimento Multimercado Credito Privado Navigator Investimento
53. Furno & Del Castano CapitalPartners LLP
54. GA Dekalb Inc.
55. GKI Korea Development Limited
56. Global Principal Strategies Loans Inc.
57. GmbH
58. GRA Finance Corporation Ltd.
59. GRA Finance Corporation Ltd.
60. Growth Partners Inc. (dissolved)
61. Hills Funding One, Ltd.
62. Hydrocarbon Capital II LLC
63. IL Lombard Inc. (dissolved)
64. Ivanhoe Lan Pty Limited
65. Jet Aircraft Leasing Inc. (dissolved)
66. Jet Partners, LLC
67. JFM Aviation Once LLC
68. KM-I Real Estate Company VII (sold)
69. Laminar Holdings LLC
70. LB 3 GmbH
71. LB Alberta Holdings Inc.
72. LB Beta Finance Cayman Limited
73. LB GPS Lightfoot L.L.C.
74. LB Holdings Intermediate 1 Ltd
75. LB Holdings Intermediate 2 Ltd
76. LB I Group Inc
77. LB India Holdings Cayman I Limited
78. LB India Holdings Cayman II Limited
79. LB India Holdings Mauritius I Limited
80. LB India Holdings Mauritius II Limited
81. LB India Holdings Mauritius III Limited
82. LB Investment Corp. Inc.
83. LB Investment Holding Company Limited (dissolved)
84. LB Investments (UK) Limited
85. LB Leasing Inc.
86. LB Lomond Investments Limited
87. LB Maritim Investor
88. LB Memphis Brownstone LLC
89. LB Military Housing LLC
90. LB Note Corp.
91. LB Ohana, LLC
92. LB Skypower Inc.
93. LB Trade Corp.
94. LB UK Financing Limited
95. LB UK RE Holdings Ltd.
96. LBCCA Holdings I LLC
97. LBCCA Holdings II LLC



98. LB-NL Holdings (Cayman) Limited
99. LB-NL Holdings I Inc.
100. LB-NL Holdings L.P.
101. LB-NL U.S. Investor Inc.
102. LBO Investments Limited
103. LBQ Funding (UK)
104. LBQ Hong Kong Funding Ltd
105. LBQ Hong Kong Services Limited
106. LCP LTU LLC
107. LCPI Properties Inc.
108. LCPI Properties Inv.
109. Leesburg ACG LLC
110. Lehman ABS Corporation
111. Lehman Aircraft Securitization Holdings LLC
112. Lehman Asset Backed Caps Inc.
113. Lehman Brother Venture Capital 2003 Partnership
114. Lehman Brothers (Israel) Inc.
115. Lehman Brothers (PTG) Limited
116. Lehman Brothers (Spain) S.A.
117. Lehman Brothers 1999 Venture Managers' Partnership L.P.
118. Lehman Brothers 1999 Ventrure GP Partnership L.P.
119. Lehman Brothers AIM Holding II LLC
120. Lehman Brothers Alternative Investment Management LLC
121. Lehman Brothers Argentina S.A.
122. Lehman Brothers Asset Management (Europe) Ltd
123. Lehman Brothers Asset Management Asia, Inc. (dissolved)
124. Lehman Brothers Asset Management France
125. Lehman Brothers Asset Securitization LLC
126. Lehman Brothers Capital GmbH, Co
127. Lehman Brothers Capital Partners I, L.P.
128. Lehman Brothers Capital Partners II, L.P.
129. Lehman Brothers Capital Partners IV, L.P.
130. Lehman Brothers CDO 2003 L.P.
131. Lehman Brothers CDO Associates (Cayman), Ltd.
132. Lehman Brothers CDO Associates 2003 L.P.
133. Lehman Brothers CDO Associates 2004 L.P.
134. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
135. Lehman Brothers Commercial Corporation Asia Limited
136. Lehman Brothers Commercial Mortgage K.K.
137. Lehman Brothers Commodity Service Inc.
138. Lehman Brothers Communications Partnership
139. Lehman Brothers de Chile, S.A. (dissolved)
140. Lehman Brothers de Venezuela C.A. (inactive)
141. Lehman Brothers Derivative Finance LLC
142. Lehman Brothers Derivative Products Inc.
143. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
144. Lehman Brothers do Brasil Ltda
145. Lehman Brothers Energy Canada, ULC
146. Lehman Brothers Europe Inc.



147. Lehman Brothers Europe Limited
148. Lehman Brothers European Mezzanine 2002 Associates L.P.
149. Lehman Brothers European Mezzanine 2002 L.P.
150. Lehman Brothers European Venture Capital Associates L.P.
151. Lehman Brothers European Venture Capital L.P.
152. Lehman Brothers Finance (Japan) Inc.
153. Lehman Brothers Financial Products Inc.
154. Lehman Brothers Fund of Funds Associates L.P.
155. Lehman Brothers Fund of Funds L.P.
156. Lehman Brothers Global Asset Management K.K. (liquidated)
157. Lehman Brothers Healthcare Venture Capital Associates L.P.
158. Lehman Brothers Healthcare Venture Capital L.P.
159. Lehman Brothers Holdings Inc.
160. Lehman Brothers Holdings International Inc.
161. Lehman Brothers Holdings Japan Inc.
162. Lehman Brothers Holdings Plc
163. Lehman Brothers Holdings Scottish LP
164. Lehman Brothers Inc.
165. Lehman Brothers Insurance Agency L.L.C
166. Lehman Brothers International (Europe)
167. Lehman Brothers International Services, Inc.
168. Lehman Brothers Investment Holding Company Inc.
169. Lehman Brothers Investment Management Asia Limited
170. Lehman Brothers Investments PTE Ltd.
171. Lehman Brothers Japan Inc
172. Lehman Brothers LBO Inc.
173. Lehman Brothers Limited
174. Lehman Brothers Luxembourg Investments Sari
175. Lehman Brothers MBG Associates III L.L.C.
176. Lehman Brothers MBG Associates L.P.
177. Lehman Brothers MBG Capital Partners 1998 (C) LP
178. Lehman Brothers MBG Finders 1999 (A) L.P.
179. Lehman Brothers MBG Finders 1999 (B) L.P.
180. Lehman Brothers MBG Finders 2000 (B) L.P.
181. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
182. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
183. Lehman Brothers MBG Partners 1998 (A) L.P.
184. Lehman Brothers MBG Partners 1998 (B) L.P.
185. Lehman Brothers MBG Partners 1998 (C) L.P.
186. Lehman Brothers MBG Partners 1999 (A) L.P.
187. Lehman Brothers MBG Partners 1999 (B) L.P.
188. Lehman Brothers MBG Partners 1999 (C) L.P.
189. Lehman Brothers MBG Partners L.P.
190. Lehman Brothers MBG Venture Capital Partners 1997
191. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
192. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
193. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
194. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
195. Lehman Brothers MLP Associates, L.P.



- 196. Lehman Brothers MLP Partners, L.P.
- 197. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
- 198. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
- 199. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
- 200. Lehman Brothers Offshore Investment Partnership L.P.
- 201. Lehman Brothers Offshore Investment Partnership-Japan L.P.
- 202. Lehman Brothers Offshore long/short fund, Ltd
- 203. Lehman Brothers Offshore Long/Short Master Fund Ltd.
- 204. Lehman Brothers Offshore Partners Ltd.
- 205. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
- 206. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
- 207. Lehman Brothers Offshore Real Estate Associates, Ltd
- 208. Lehman Brothers OTC Derivatives Inc.
- 209. Lehman Brothers Overseas Inc.
- 210. Lehman Brothers Pacific Holdings Pte. Ltd.
- 211. Lehman Brothers Participation Fund Associates, L.P.
- 212. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
- 213. Lehman Brothers Private Equity Advisers L.L.C
- 214. Lehman Brothers Private Fund Advisers LP
- 215. Lehman Brothers Private Fund Management LP
- 216. Lehman Brothers Private Funds Investment Company GP, LLC
- 217. Lehman Brothers Private Funds Investment Company LP, LLC
- 218. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 219. Lehman Brothers Secondary Fund of Funds L.P.
- 220. Lehman Brothers Securities Taiwan Limited
- 221. Lehman Brothers Services India Private Limited
- 222. Lehman Brothers Singapore PTE Ltd.
- 223. Lehman Brothers South Asia Limited (Inactive)
- 224. Lehman Brothers South East Asia Investments PTE Limited
- 225. Lehman Brothers Spain Holdings Limited
- 226. Lehman Brothers Special Financing Inc.
- 227. Lehman Brothers Sudamerica S.A.
- 228. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 229. Lehman Brothers Uruguay S.A.
- 230. Lehman Brothers VC Partners L.P.
- 231. Lehman Brothers Venture Associates Inc.
- 232. Lehman Brothers Venture Bankers' Partnership L.P.
- 233. Lehman Brothers Venture Capital Partners I, L.P.
- 234. Lehman Brothers Venture GP Partnership L.P.
- 235. Lehman Brothers Venture Partners L.P.
- 236. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 237. Lehman CMO Inc.
- 238. Lehman Commercial Paper Inc.
- 239. Lehman Crossroads Corporate Investors II, LP
- 240. Lehman Insurance Company
- 241. Lehman Loan Funding I LLC
- 242. Lehman Mortgage Company of Canada (surrendered)
- 243. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 244. Lehman Mortgage Holdings Canada II Inc. (inactive)



- 245. Lehman Municipal ABS Corp. Lehighman OPC LLC
- 246. Lehighman Pass-Through Securities Inc.
- 247. Lehighman Queens Center Inc. (inactive)
- 248. Lehighman Queens Limited Inc. (inactive)
- 249. Lehighman Re Ltd.
- 250. Lehighman Realty & Development Corp.
- 251. Lehighman Receivables Corp. (dissolved)
- 252. Lehighman Risk Advisors Inc.
- 253. Lehighman Risk Management, Inc. (dissolved)
- 254. Lehighman Structured Assets Inc.
- 255. Lehighman Structured Securities Corp.
- 256. Lehighman Syndicated Loan Inc.
- 257. Lehighman VIP Holdings Inc.
- 258. Lehighman VIP Investment LDC
- 259. Liberty Corner Inc. (sold)
- 260. Liberty GP II Inc. (sold)
- 261. Libro Companhia Securitizadora de Creditos
- 262. LIBRO Holdings I Inc.
- 263. Long Point Funding Pty Ltd.
- 264. Louise Y.K.
- 265. LPTG Inc.
- 266. LPTG Intermediate LLC
- 267. LPTG LLC
- 268. LW-LP Inc.
- 269. LW-LP Properties Inc.
- 270. M&L Debt Investments Holdings Pty Limited
- 271. M&L Debt Investments Pty Limited
- 272. Mast Depositor Corp
- 273. MBAM Investor Limited
- 274. MBR/GP Corp.
- 275. Merit, LLC
- 276. Metro Realty Corporation (dissolved)
- 277. MMP Funding Corp.
- 278. Morganberry Corporation
- 279. Nai Ham Hotel 1 Company Limited
- 280. Neuberger & Berman Agency, Inc.
- 281. Neuberger Berman Asset Management, LLC
- 282. Neuberger Berman Inc.
- 283. Neuberger Berman Investment Services, LLC
- 284. Neuberger Berman Pty Ltd.
- 285. Neuberger Berman, LLC
- 286. Newark Properties One Inc.
- 287. Nexity Investment Partnership L.P.
- 288. NL Funding, L.P.
- 289. NL GP Inc.
- 290. Northstar Equipment Leasing Income Inc. (dissolved)
- 291. NPC Inc. (dissolved)
- 292. O.M.B. Limited Partner Ltd.
- 293. OCI Holdings Limited



- 294. OSD Corp.
- 295. PAC Aircraft Management Inc.
- 296. Pentaring, Inc.
- 297. Phuket Hotel 1 Holdings Company Limited.
- 298. Pike International Y.K.Pindar Pty Ltd.
- 299. Preferred Group Limited
- 300. Preferred Holdings Limited
- 301. Preferred Mortgages Limited
- 302. Principal Transactions Inc.
- 303. QP80 Real Estate Services Inc.
- 304. Quality Pork Partners, Inc.
- 305. Real Estate Investors Inc. (dissolved)
- 306. Real Estate Private Equity Inc.
- 307. Real Estate Services I Inc. (dissolved)
- 308. Real Estate Services VII Inc. (dissolved)
- 309. Reliance Energy E&P, LLC
- 310. REPE LBREP III LLC
- 311. Revival Holdings Limited
- 312. RIBCO LLC
- 313. RIBCO SPC, Inc.
- 314. Rock Hill Real Estate, Inc.
- 315. Sage Partners, LLC
- 316. SAIL Investor Pte Ltd.
- 317. Sambar Properties Inc.
- 318. SASCO ARC Corporation
- 319. Scranzay, Inc.
- 320. Security Assurance Advisers, LP
- 321. Select Asset Inc.
- 322. Senior Income Fund Inc. (dissolved)
- 323. Serafino Investments Pty Limited
- 324. Shearson Lehman Brothers Capital Partners II, L.P.
- 325. Shearson Lehman Hutton Capital Partners II
- 326. Skratook LLC
- 327. Small Business Assets I LLC
- 328. Southern Pacific Funding 5 Ltd
- 329. Stamford Investment Realty Inc.
- 330. STRATUS I Inc.
- 331. Structure Asset Securities Corporation II
- 332. Structured Asset Securities Corporation
- 333. Structured Options Inc.
- 334. STUIE CORP.
- 335. Sunrise Finance Co., Ltd.
- 336. TAL Europe, LLC
- 337. Tallus
- 338. Thayer Group Limited
- 339. Thayer Properties (Jersey) Ltd.
- 340. Thayer Properties Limited
- 341. Townsend Analytics Japan Ltd.
- 342. Townsend Analytics, Ltd.



- 343. TX Tower Inc. (sold)
- 344. West Dover, LLC
- 345. Wharf Reinsurance Inc.
- 346. Woori-LB First Asset Securitization Specialty Co., Ltd.
- 347. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 348. Y.K Tower Funding
- 349. Y.K. Park Funding

**Potential Parties in Interest**

- 1. 1301 Properties Owner, LP
- 2. 250 East Borrower LLC
- 3. 4Kids Entertainment, Inc.
- 4. 50 Broadway Realty Corp. LLC
- 5. 605 Third Avenue Fee LLC
- 6. 8 Sound Shore Associates LLC
- 7. AB Bankas
- 8. Aberdeen Asset Management Inc.
- 9. Abm Industries, Inc.
- 10. AboveNet Communications Inc.
- 11. Accenture LLP
- 12. Access Data
- 13. Account Temps
- 14. ADV Portfolio Tech
- 15. AEW Capital Management, LP
- 16. AG First Farm Credit Bank
- 17. Agribank
- 18. AIG Financial Products Corp.
- 19. AIG Global Investment Corporation
- 20. AIM Advisors
- 21. AIM Funds
- 22. Airlie CDO I
- 23. AIRLIE LCDO (AVIV LCDO 2006-3)
- 24. AIRLIE LCDO (Pebble Creek 2007-1)
- 25. Alameda County (CA) Employees' Retirement Association
- 26. Aliant Bank
- 27. Allianz Global Investors AG
- 28. Altova, Inc.
- 29. Amber Capital Investment Management
- 30. Ameren et al.
- 31. American Express
- 32. American National Insurance Company
- 33. America's Servicing Company
- 34. Ana Fernanda Canales Gonzales
- 35. Anita Bryant
- 36. Anthony Victor Lomas
- 37. Aon Consulting
- 38. Aozora Bank, Ltd.
- 39. Arab Bank
- 40. Arapahoe County Attorney's Office



41. Arapahoe County Treasurer
42. Asbury Atlantic
43. Asbury-Solomons
44. Asset Backed Management Corp.
45. Assicurazioni
46. Asurion Corporation
47. AT&T Incorporated
48. AT&T Services Inc.
49. Australia National Bank
50. Automobile Club Insurance Association
51. A-V Services, Inc.
52. Avaya Inc.
53. Avista Corp.
54. AVIV LCDO 2006-1
55. AVIV LCDO 2006-2
56. Banca Sai
57. Banesco Holding C.A.
58. Banif-Banco
59. Bank of America Mellon
60. Bank of America N.A.
61. Bank of China
62. Bank Of Montreal
63. Bank of New York Mellon
64. Bank of Nova Scotia
65. Bank of Taiwan
66. Bank Pekao
67. Bankruptcy Creditors' Service, Inc.
68. Banque Privee Saint Dominique
69. Barclays Capital, Inc.
70. Bats Holdings, Inc.
71. Bay Harbour Management LC
72. Bay Harbour Master
73. Bel Air Investment Advisors LLC
74. Best Karpet
75. BHCO Master
76. BIM
77. Binding Company, Inc.
78. Blackrock Financial Management
79. BNY Corporate Trustee Services Ltd.
80. Bondwave LLC
81. BP Canada
82. BP Energy
83. BP North America
84. BRE Bank S.A.
85. Broadridge Processing Solutions, Inc.
86. Brookfield Properties One WFC Co. LLC
87. Bryant University
88. Burleson, ISD
89. Business Objects Americas



90. Caisse De Depot et Placement du Quebec
91. Caixa Geral De Depositos, S.A.
92. California Ind. Systems Operator Corp.
93. California Public Employees Retirement System
94. Calyon
95. Calyon Securities
96. Canadian Imperial Bank
97. Cap Gemini Financial Services USA, Inc
98. Carlos Manala
99. Carlton Communications Ltd.
100. Carlton Willard
101. Carmignac Gestion
102. Carrollton-Farmers Branch Independent School District
103. Cascade Investment LLC
104. Cattolica Assicurazioni S.p.A.
105. CB Richard Ellis, Inc.
106. CD Representative
107. CD Representative, L.C.
108. CFIP Fund
109. Chevron Natural Gas
110. Chicago Board Options Exchange, Incorporated
111. Chicago Mercantile Exchange
112. Chun Ip
113. Chuo Mitsui Trust And Banking Co.
114. CIBC World Markets Inc.
115. Cisco Systems Capital Corporation/Cisco Systems Inc./Cisco
116. Citibank, NA
117. Citigroup, Inc.
118. City of Edinburgh Council as Administrating Authority of the Lothian Pension Fund
119. City Of Farmers Branch
120. Clearwater Capital Partners
121. CNX Gas Co.
122. Coast Electric Power Association
123. Cognizant Technology Solutions
124. Collins Building Services, Inc.
125. Commerzbank A.G.
126. Commerzbank A.G. (New York and Grand Cayman Branches)
127. Community Trust Bancorp Inc.
128. Compagnie Financiere Tradition SA
129. Computer Financial Consultants Inc.
130. Constellation PL
131. Continental Airlines, Inc.
132. Contrarian Capital Management, LLC
133. CorrectNet, Inc.
134. Costello Maione Schuch Inc.
135. Counsel To Australia And New Zealand Banking
136. County of Monterey (CA)
137. County of San Mateo (CA)
138. Credit Suisse



- 139. Crossmark Investment Advisers, LP
- 140. Crossroads Investment Advisors
- 141. Cura Fixed Fund
- 142. Currenex
- 143. Customer Asset Protection
- 144. D.E. Shaw Composite Portfolios, LLC
- 145. D.E. Shaw Oculus Portfolios, LLC
- 146. Dallas County
- 147. Dan Yoram Schwarzmman
- 148. Danske Bank A/S
- 149. DCFS Trust
- 150. DCI Umbrella Fund PLC
- 151. Deere & Company
- 152. Delaware Management Holdings, Inc.
- 153. Dell Marketing L.P.
- 154. Demann
- 155. Deustche Bank Securities Inc.
- 156. Dexia Belgique
- 157. Dexia Deutschland
- 158. Dexia Local
- 159. Dexia Luxemburg
- 160. DG3 Holdings LLC
- 161. Direct Energy Business LLC
- 162. Direct Energy LLC
- 163. Diversified Credit Investments LLC as agent for the Government of Singapore  
Investment Corporation PTE, LTD.
- 164. Division Water
- 165. DNB Nor Bank Asa
- 166. Dresdner Bank A.G.
- 167. Dresdner Kleinwort Group Goldings LLC
- 168. Dubai International Capital LLC
- 169. Duke Corporate Education
- 170. Duke Energy Ohio, Inc.
- 171. Dun & Bradstreet
- 172. Dynergy Power Marketing, Inc.
- 173. East 46th Borrower LLC
- 174. Eaton Corporation
- 175. EHMD, LLC
- 176. Electrabel
- 177. Electricite de France
- 178. Elliot International L.P.
- 179. Elliott Associates, L.P.
- 180. EMC Corporation
- 181. Encana Corp.
- 182. Encana Oil and Gas
- 183. EnergyCo Marketing and Trading
- 184. EnergyCo, LLC
- 185. Engineers-Employers Construction Industry Retirement Trust/Saginaw Police & Fire  
Pension Board



186. Essex Equity Holdings USA, LLC
187. Etihad Airways
188. European Bank For Reconstruction
189. Evergreen, Et. Al
190. Executive Fliteways, Inc.
191. Exegy Incorporated
192. EXUM RIDGE CBO 2006-1
193. EXUM RIDGE CBO 2006-2
194. EXUM RIDGE CBO 2006-4
195. EXUM RIDGE CBO 2006-5
196. EXUM RIDGE CBO 2007-1
197. EXUM RIDGE CBO 2007-2
198. EZE Castle
199. Factiva, Inc.
200. Fannie Mae
201. Federal Express Corporation
202. Federal Home Loan Bank of Atlanta
203. Federal Home Loan Bank Of Pittsburgh
204. Federal Home Loan Mortgage Corp
205. Federal Reserve Bank of New York
206. Fir Tree Capital Opportunity Master Fund, L.P.
207. Fir Tree Value Master Fund, L.P.
208. First Choice Power, LP
209. First Commercial Bank Co., Ltd. New York Agency
210. First Trust Advisors L.P.
211. First Trust Portfolios L.P.
212. Fondiaria
213. Fondo Latinoamericano De Reservas
214. Franklin American Mortgage Company
215. Franklin Lincoln National Corporation
216. Fred Hutchinson Cancer Research Center
217. Frictionless Commerce, Inc.
218. Friedman, Billings, Ramsey & Group, Inc.
219. Fubon Insurance Co.
220. Fubon Securities Co.
221. Fulton Bank
222. Fusion Funding Limited
223. Fusion Funding Luxembourg, S.A.R.L.
224. FX Alliance LLC
225. FXCM Holdings, LLC
226. Galleon Buccaneer's Offshore LTD
227. Gartner UK Limited
228. Gartner, Inc.
229. GE Capital Information Technology
230. GE Capital Information Technology Solutions, Inc. DB/A Ikon Financial Services
231. GE Corporate Financial Services, Inc.
232. General Electric Capital Corp
233. General Helicopters International LLC
234. Gensler Architecture, Design And Planning, P.C.



- 235. Georgetown University
- 236. German Association of Savings Banks
- 237. Gesconsult S.A. SG LLC
- 238. GL Trade
- 239. GLG Partners LP
- 240. Global Thematic
- 241. GM Canada Foreign Trust
- 242. GMAC LLC
- 243. GMAC Residential Capital
- 244. GMAC-IM
- 245. GMAM Investment Funds Trust
- 246. Godiva Chocolatier, Inc.
- 247. Goldman Sachs & Co.
- 248. Goldman Sachs Credit Partners
- 249. Government of Guam Retirement Fund
- 250. Green Tree Servicing Inc.
- 251. Green Tree Servicing LLC
- 252. Greenbriar Minerals, LLC
- 253. Greg Georgas & Mark Grock
- 254. GS European Performance Fund Limited
- 255. GSEF Al Nawras (Cayman) Limited
- 256. Halbis Distressed Opportunity Master Fund Ltd.
- 257. Hale Avenue Borrower LLC
- 258. Hank's Living Trust
- 259. Hanover Moving & Storage Co. Inc
- 260. Harbert
- 261. Harbinger Capital Partners
- 262. Harbinger Capital Partners Special Situations Fund LP
- 263. Harris County
- 264. Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
- 265. Hegemon Fund I, LLC
- 266. Hellman & Friedman
- 267. Henegan Construction Co., Inc.
- 268. Hilliard Farber & Co. Inc.
- 269. Hope Greenfield
- 270. HSBC Realty Credit
- 271. Hughes Hubbard
- 272. Humberto G. Merchland Lopez
- 273. Hypo Investment Bank Ag
- 274. IBM
- 275. ICAP North America Inc.
- 276. IGI Resources
- 277. Illuminating
- 278. Independence Holding Co.
- 279. INF SRVS
- 280. Informal Group Of Taiwan Financial Institutions
- 281. Infospace Inc.
- 282. ING bank, FSB
- 283. ING Real Estate Finance



- 284. Institutional Benchmarks
- 285. Instituto de Credito Oficial
- 286. Intechra LLC
- 287. Interactive Data Corp.
- 288. Intercall Inc.
- 289. Interface Cable Assemblies and Services Corp.
- 290. Internal Revenue Service
- 291. Intersil Corporation
- 292. IntraLinks Inc.
- 293. Investcorp, Et. Al.
- 294. Iris Software, Inc.
- 295. Iron Mountain Information Management
- 296. J P Morgan Chase Bank, N.A.
- 297. J. Aron & Company
- 298. James W. Giddens
- 299. Jarden Corporation
- 300. JFK International Air Terminal LLC
- 301. Jin Liu
- 302. Johnson County Arlington ISD
- 303. Joseph Cordaro, Assistant U.S. Attorney, SDNY
- 304. Ka Kin Wong
- 305. Kapalua Bay, LLC
- 306. Keane Inc.
- 307. Korea Investment & Securities Co., LTD
- 308. Kraft Foods Inc.
- 309. LAHDE Capital Management
- 310. Lai Mei Chan
- 311. Landamerica Financial Group, Inc.
- 312. LB Co-Investment Partners Cayman AIV I LP
- 313. LB Merchant Banking Partners III Cayman AIV LP
- 314. LB Offshore GP Holdings (PE) Ltd.
- 315. LB Offshore Investment Partners II LP
- 316. LB Secondary OPP Offshore Fund II LP
- 317. LB Secondary OPP Offshore Fund LP
- 318. LB VC Partners LP (VC Fund II)
- 319. LBAYK
- 320. LBREP /L-Suncal Master I LLC
- 321. LBREP Lakeside SC Master I, LLC
- 322. Lehman Brothers Alpha Funds PLC for Lehman Brothers US High Yield Funds
- 323. Lehman Brothers Bankhaus Aktiengesellschaft
- 324. Lehman Brothers First Trust Income Opportunity Fund Inc.
- 325. Lehman Brothers High Yield Bond Fund 316. Lehman Brothers Income Funds for  
Lehman Brothers High Income Bond Funds
- 326. Lehman Brothers Income Funds for Lehman Brothers Strategic Income Fund
- 327. Lehman Brothers Merchant Banking Partners IV LP
- 328. Lehman Brothers Private Equity Funds
- 329. Lewtan Technologies, Inc.
- 330. Libby Wong
- 331. Lincoln Variable Insurance



- 332. Linden Advisors LP
- 333. Liquidpoint
- 334. Litton Loan Servicing, L.P.
- 335. Lloyds Bank
- 336. Lloyds TSB Bank plc
- 337. Los Angeles City Employees' Retirement System
- 338. Lyon Capital Ventures
- 339. M&B Maher
- 340. M. Arthur Gensler Jr and Assoc, Inc.
- 341. M. Brian Maher and Basil Maher
- 342. Mack-Cali Realty LP
- 343. Main Street Natural Gas, Inc.
- 344. Malaysian Airline System
- 345. Mansfield ISD
- 346. Marble Care
- 347. Margolis Edelstein
- 348. Marshall & Ilsley Trust Company, N.A.
- 349. Marshall Funds, Inc.
- 350. McLennan County
- 351. Members of Certified Class in Austin, ET AL V. Chisick, ET AL., Case SA CV 01-0971  
DOC
- 352. Meridian Company of New York
- 353. Metropolitan Transit Authority
- 354. Michael John Andrew Jervis
- 355. Microsoft Corporation
- 356. Microsoft Licensing
- 357. Midwest Realty Advisors LLC
- 358. Milano
- 359. Millennium Automotive Group
- 360. Minardi Capital Corp
- 361. Minnesota State Board of Investment
- 362. Mirant Corporation
- 363. Missouri Department Of Revenue, Bankruptcy Unit
- 364. Misys IQ LLC
- 365. Mitsubishi UFJ, Ltd.
- 366. Mizuho Corporate Bank
- 367. Mizuho Corporate Bank LTD
- 368. Monument Realty LLC
- 369. Moody's Investors Service
- 370. Morgan Stanley & Co. Incorporated
- 371. Motors Insurance Corp 361. MP Bank HF
- 372. MSS Distressed & Opportunities 2
- 373. MSTD, Inc.
- 374. Nasdaq OMX
- 375. National Australia Bank Limited
- 376. National Bank of Canada
- 377. National Cinemedia, Inc.
- 378. Nationwide Fund Advisors
- 379. Natixis Entities



- 380. Natl Australia Bank Limited
- 381. Netapp, Inc.
- 382. Neuberger Berman Advisers Management Trust for Lehman Brothers High Income Bond Fund
- 383. Neuberger Berman Income Opportunity Fund Inc.
- 384. New South Federal Savings Bank
- 385. Newedge USA, LLC
- 386. Newport Global Advisors LP
- 387. Nomura Holding America Inc.
- 388. Nomura Holdings Inc.
- 389. Normandy Hill Capital, LP NorthEast
- 390. Northern Ireland Governmental Officers Superannuation Committee
- 391. Northgate Minerals Corporation
- 392. Northrup Grumman
- 393. Norton Gold Fields Limited
- 394. Novara
- 395. NPD Group Inc.
- 396. NY State Department Of Taxation and Finance
- 397. NYSE Euronext Inc.
- 398. Occidental Energy Marketing, Inc.
- 399. Och-Ziff
- 400. Office of the U.S. Trustee
- 401. Office Of The United States Attorney
- 402. Office of Thrift Supervision
- 403. Office of Thrift Supervision, Northeast Region
- 404. Oklahoma Municipal Power Authority
- 405. Open Solutions Inc.
- 406. Operating Engineers Local 3 Trust Fund
- 407. Oppenheimer Funds Inc.
- 408. Oracle Credit Corporation
- 409. Osterreichische
- 410. Oversea-Chinese Banking Corp. Ltd.
- 411. Overstock.com
- 412. Pacific Coast Cap. Partners, LLC
- 413. Pacific Gas & Electric Company
- 414. Pacific Summit Energy LLC
- 415. Panton Fund
- 416. Parsec Corp.
- 417. Parsec Trading Corp.
- 418. Payreel, Inc.
- 419. Pebble Creek LCDO 2006-1
- 420. Pebble Creek LCDO 2007, LLC
- 421. Pebble Creek LCDO 2007-3
- 422. Penn Convention Center Authority
- 423. Pension Benefit Guaranty Corporation
- 424. Pentwater Capital Management, LP
- 425. Peter J. and Mary Jane Dapuzzo
- 426. Pietro Ferrero
- 427. Piper Jaffray and Co.



- 428. PJM Interconnection, L.L.C.\
- 429. Plumbers and Pipefitters National Pension Fund
- 430. PNMR Services Co.
- 431. Popolare
- 432. Powerex Corp.
- 433. Profunds Advisors LLC 424.
- 434. Providence Equity Partners
- 435. PT Bank Negara Indonesia
- 436. Public Service of North Carolina
- 437. Pursuit Capital Partners Master
- 438. Pursuit Capital Partners Master (Cayman) Ltd.
- 439. Pursuit Opportunity Fund I Master LTD.
- 440. Pursuit Partners
- 441. Pyrrhuloxia, LP
- 442. QVT Financial LP
- 443. R3
- 444. Region Marche
- 445. Regions Bank
- 446. Reliance Globalcom Services, Inc.
- 447. Reliant Energy Power Supply, LLC
- 448. Reliant Energy Services, Inc.
- 449. Rentokil
- 450. Republic Waste
- 451. Residential Funding Company LLC
- 452. River Capital Advisors Inc.
- 453. Rizal Commercial Banking Corporation
- 454. RMC
- 455. Robert Teller
- 456. Rocio Gonzalez De Canales
- 457. Rockefeller Center Management Corporation
- 458. Rockefeller Center North Inc.
- 459. Rockefeller Group Development Corporation
- 460. Rock-Forty Ninth LLC, Rockefeller Center et al.
- 461. Rock-Forty Ninth LLC, Rockefeller Center et, al.
- 462. Royal Bank of America
- 463. Royal Bank of Scotland
- 464. Russell Investment Group, Inc.
- 465. Rutger Schimmelpenninck
- 466. RWE
- 467. SABMiller Plc
- 468. Saint Joseph's University
- 469. Salem Five Cents Savings Bank
- 470. Sampo Bank PLC
- 471. SBA Comm
- 472. SGS HY Credit Fund I (Exum Ridge CBO 2006-3)
- 473. Shareholders of Novastar Financial Inc.
- 474. Shell Energy North America (US) L.P.
- 475. Shell Trading (US) Company
- 476. Shinsei Bank Limited



- 477. Silver Point Capital, LP
- 478. Sing Heung
- 479. Singapore Airlines
- 480. Sistema Universitario Ana G. Mendez
- 481. Siu Lui Ching
- 482. Sky Power Corporation
- 483. SLG 220 News Owner LLC
- 484. SMBC Capital Markets
- 485. Societe Generale
- 486. Somerset Properties SPE, LLC
- 487. South Mississippi Power Association
- 488. SP4190 S. Lasalle, L.P.
- 489. Sprint Nextel Corp
- 490. Stamford Associates L.P.
- 491. Stan Mehaffey
- 492. Standard Chartered Bank
- 493. State Board of Administration of Florida
- 494. State of Michigan, Department of Treasury
- 495. State Street Bank
- 496. Statler Arms Garage LLC
- 497. Steingass
- 498. Stephen N. Hurley
- 499. Steven Anthony Pearson
- 500. Steven T. Mulligan
- 501. Structure Consulting Group, LLC
- 502. Structure Tone Inc.
- 503. SuccessFactors Inc.
- 504. Sumitomo Mitsui Banking Corp.
- 505. Sumitomo Mitsui Brussels Branch
- 506. Sumitomo Trust & Banking Co., LTD
- 507. Summit Systems, Inc.
- 508. Sun Microsystems, Inc.
- 509. Sun Trust Banks, Inc.
- 510. SunGard
- 511. SunGard Asset Management Systems LLC
- 512. SunGard Availability Services LP
- 513. SunGard Business Integration Ltd.
- 514. SunGard Expert Solutions LLC
- 515. SunGard Institutional Brokerage Inc.
- 516. SunGard Investment Systems LLC
- 517. Svenska Handelsbanken AB
- 518. Swedbank
- 519. Swedbank AB, New York Branch
- 520. Systema
- 521. Taipei Fubon Commercial Bank Co.
- 522. Tangoe, Inc.
- 523. Tarrant County
- 524. Tata American International
- 525. Tata Consultancy Services LTD



- 526. TD Security
- 527. Telecom Italia Capital S.A.
- 528. Templeton Global
- 529. Tennessee Department of Revenue
- 530. The Bank Of Tokyo-Mitsubishi UFJ, Ltd
- 531. The Central Puget Sound Regional Transit Authority
- 532. The Commonwealth Of Pennsylvania
- 533. The Chuo Mitsui Trust And Banking Co., Ltd
- 534. The City of Long Beach
- 535. The Hotchkiss School
- 536. The Informal Noteholder Group
- 537. The Joint Administrators of the Lehman European Group Administration Companies
- 538. The Juilliard School
- 539. The Kiyo Bank
- 540. The Kyoei Fire and Marine Insurance Company Ltd.
- 541. The Liverpool Limited Partnership
- 542. The Provisional French Administrator to Banque Lehman Brothers SA
- 543. The TAARP Group, LLP
- 544. The Vanguard Group, Inc.
- 545. The Walt Disney Company / Disney
- 546. Thomas Cook AG
- 547. Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund
- 548. Thomson Reuters Plc & Thomson Reuters Corp.
- 549. ThruPoint, Inc.
- 550. Tiger Asia Fund, L.P.
- 551. Tiger Asia Overseas Fund, Ltd.
- 552. Time Warner
- 553. Tishman Speyer Properties, L.P.
- 554. Toronto-Dominion Bank
- 555. Total Gas & Power Limited
- 556. TPG-Austin Portfolio Holdings LLC
- 557. Tradeweb Markets LLC
- 558. Trading Technologies International
- 559. Training the Street, Inc.
- 560. TransCanada Pipelines Limited
- 561. Travelers National Accounts
- 562. Trophy Hunter Investments
- 563. Troutman Sanders LLP
- 564. True Friend 4th Securitization Specialty Co.
- 565. Turnberry Fund
- 566. Tuxedo Reserve Owner LLC
- 567. Tuxedo TPA Owner LLC
- 568. TW Telecom Inc.
- 569. UBS Financial Services
- 570. UBS Financial Services of Puerto Rico
- 571. UBS International Inc.
- 572. UBS Securities LLC
- 573. Union Bank Of California, N.A.
- 574. United Corporate Federal Credit Union



- 575. United Parcel Services, Inc. / UPS
- 576. US AG Bank
- 577. US Bank National Association
- 578. US Securities and Exchange Commission
- 579. VBS Investment Bank
- 580. Verizon Communications Inc.
- 581. Vignette Europe Limited
- 582. VITA
- 583. Vollers Excavating & Construction, Inc.
- 584. Wachovia Bank
- 585. Wachovia Securities Ltd.
- 586. Wall St Concepts
- 587. Washington Mutual Bank
- 588. Washington Mutual, Inc.
- 589. WCCV
- 590. Wells Fargo & Co.
- 591. Wells Fargo Bank, NA
- 592. WestLB AG, New York Branch
- 593. Westport Capital Management
- 594. White Marlin CDO 2007-1
- 595. Wilmington Trust Company
- 596. Wilmington Trust FSB
- 597. WSG Development Co.
- 598. Yarpa Investimenti S.G.R. S.P.A.-RP3
- 599. Yildiz Holdings, Inc.
- 600. Yin Ying Leung

### **Affiliations of Outside Directors**

Michael L. Ainslie

- director - The St. Joe Company
- director - Lehman Brothers Bank, FSB
- Member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- trustee - Vanderbilt University

John F. Akers

- director - W.R. Grace & Co

Roger S. Berlind

- governor - The Broadway League

Thomas H. Cruikshank

Marsha Johnson Evans

- advisory board - LPGA
- advisory board - Pew Partnership for Civic Change
- director - America's Development Foundation.
- director - Huntsman Corporation



- director - Naval Academy Foundation
- director - Office Depot, Inc.
- director - Weight Watchers International, Inc.

Sir Christopher Gent

- advisory board - Reform
- director - Ferrari SpA
- senior advisor - Bain & Company, Inc.

Roland A. Hernandez

- advisory board - David Rockefeller Center for Latin American Studies at Harvard University
- advisory board - Harvard Law School
- director - Sony Corporation
- director - The Ryland Group, Inc.
- director - Vail Resorts, Inc.
- director of MGM Mirage
- President's Council on International Activities – Yale University

Henry Kaufman

- member - Board of Trustees of New York University
- member - Board of Trustees of the Animal Medical Center
- member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
- member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
- member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- member of the Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York.
- member of the International Advisory Committee of the Federal Reserve Bank of New York
- president - Henry Kaufman & Company

John D. Macomber

- chairman - Council for Excellence in Government
- director - Collexis Holdings, Inc.
- director - Stewart & Stevenson LLC
- trustee - Carnegie Institution of Washington
- trustee - Folger Library
- vice chairman - Atlantic Council

**Professionals Retained by the Company**

- Akerman Senterfitt
- Allen & Overy LLP
- Allen Matkins Leck Gamble Mallory and Natsis
- Alvarez & Marsal North America. LLC



- Andrews & Kurth LLP
- Appleby Global
- Baker & McKenzie LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Bar & Karrer AG
- Bedell Cristin
- Benesch, Fiedlander, Coplan & Arnoff LLP
- Berkman Wechsler Bloom & Co., Law Offices
- Blake Cassels & Graydon LLP
- Bloom Murr & Accomazzo, P.C.
- Bortstein Legal LLC
- Bracewell & Giuliani LLP
- Brand Law Group, PC
- Brownstein Hyatt Farber Schreck, LLP
- Bulboaca & Associatii
- Burns, White & Hickton
- Cadwalader, Wickersham & Taft LLP
- Cains
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Cassels Brock & Blackwell LLP
- Cederquist
- Chiomenti Studio Legale
- Click & Null, P.C.
- Conway and Mrowiec
- Cox Castle Nicholson
- Curtis, Mallet-Prevost, Colt & Mosle LLP
- Davies Ward Phillips & Vineberg
- Davis & Gilbert LLP
- De Brauw Blackstone Westbroek
- Dechert LLP
- Deloitte & Touch USA LLP
- DLA Piper
- Dorsey & Whitney LLP
- Duff and Phelps
- Einstein Malanchuk LLP
- Ernst & Young
- Evergreen Law Group
- Foster, Graham, Milstein & Calisher, LLP
- Fragomen, Del Rey, Bernsen & Loewy, LLP
- Freshfields Bruckhaus Deringer
- Fried Frank
- FTI Consulting Inc.
- Fulbright & Jaworski L.L.P.
- Gianni, Origoni Grippo & Partners
- Gibson, Dunn & Crutcher LLP
- Hahn Loeser & Parks LLP



- HBN Law
- Heller Ehrman LLP
- Herbert Smith CIS LLP
- Herbert Smith Ltd.
- Herrick & Feinstein MMOR Consulting
- Hogan & Hartson
- Houlihan Lokey Howard & Zukin Capital, Inc.
- Houser & Allison, APC
- Hunton & Williams LLP
- Jeffer, Mangels, Butler & Marmaro
- Jenner and Block LLP
- Jones Day
- Kahrl & Wutcher LLP
- Kellerhals Hess
- Kepley Brouscious & Biggs
- Klavins & Slaidins
- Kleyr Grasso Associates
- Kramer Levin Naftalis & Frankel LLP
- Krieg Devault LLP
- L.B. Smithplein 3
- Latham & Watkins LLP
- Lazard Freres & Co.
- Lewis and Roca LLP
- Locke Lord Bissell & Liddell LLP
- LS Horizon Ltd.
- Luboja & Thau, LLP
- Maples and Calder (Cayman Office)
- McKee Nelson
- McKenna Long & Aldridge LLP
- Meitar, Liquornik, Geva & Leshem Brandwein
- Menter, Rudin & Trivelpiece, P.C.
- Mercer Marsh & McLennan Companies
- Milbank, Tweed, Hadley & McCloy LLP
- Miller Canfield Paddock Stone
- Mitsui Company
- MM Arizona Holdings LLC
- MMOR Consulting
- Momo-o, Matsuo & Namba
- Morrison & Foerster LLP
- NautaDutilh N.V.
- NBP Clems
- Norton Rose LLP
- Ogier
- Oh-Ebashi LPC & Partners
- Paul, Hastings, Janofsky & Walker LLP
- Paul, Weiss, Rifkind, Wharton & Garrison LLP



- Pekin & Pekin
- Pite Duncan
- PricewaterhouseCoopers
- Prickett Jones & Elliott, P.A.
- Quinn Emanuel Urquhart Oliver & Hedges, LLP
- Raja & Tann
- Reilly Pozner & Connelly LLP
- Richards, Layton & Finger, P.A.
- Schulte, Roth, & Zabel LLP
- Sidley Austin LLP
- Sills Cummis Epstein & Gross P.C.
- Simpson Thacher & Bartlett LLP
- Skadden, Arps, Slate, Measgher & Flom LLP
- Smith Dollar
- Snell & Wilmer
- Sonnenschein Nath & Rosenthal
- Squire, Sanders & Dempsey L.L.P.,
- Stamford Law Corporation
- Stroock, Stroock & Lavan
- Thacher Proffitt & Wood LLP
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Tozzini Freire Advogados
- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- White & Case
- Willkie Farr & Gallagher LLP
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.

### **Litigation Claimants**

- Alaska Electrical Pension Fund
- Alex E. Rinehart
- Aliant Bank
- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Avenius, et, al. v. Banc of America Securities LLC, et., al.
- Bader & Yakaitis P S P & Trust
- Bank of America, N.A.
- BHL Capital Partners L.P.
- BP Energy Company & BP Corporation North America Inc.
- Breakaway Solutions Inc.
- Carolina First Bank
- City of Cleveland, Ohio
- David Trent
- Declan Kelly
- Deutsche Bank AG
- Electronic Trading Group, LLC
- Elizabeth Foster



- Evergreen Solar, Inc.
- First Alliance Mortgage Company Class Action
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Forza Capital Management, L.L.C.
- Friedman, Billings, Ramsey Group, Inc.
- Hugh D. Barton
- In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- In re Mirant Corporation Securities Litigation (class action)
- In re Public Offering Antitrust Litigation (consolidated class action)
- IPO Class Actions
- J. Bader
- Keith Carpenter
- Keith Cheng
- Locals 302 & 612 of the International Union of Operating Engineers-Employers
- Mark Montag
- Mary Helbeyn
- Massachusetts Water Resources Authority
- Miron Berenshteyn
- Oliver Cheng
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Overstock.Com Inc., et, al. v. Morgan Stanely & Co. Inc., et, al.
- Research Analyst Independence Litigations
- Rye Select Broad Market Portfolio Limited
- Rye Select Broad Market XL Portfolio Limited
- Securities Investor Protection Corporation
- Sentinel Management Group, Inc.
- Sola Ltd. Royal Bank of America v. Lehman Brothers Special Financing
- Southern Community Financial Corporation, Southern Community Bank and Trust
- State Street Bank and Trust Company
- The Adelpia Recovery Trust
- The Options Clearing Corporation
- Wright et al v. Lehman Brothers Holdings Inc. et, al. (A. Vernon Wright and Dynoil Refining LLC, plaintiffs)

### **Largest Holders of Trade Debt**

1. 1221 Avenue of the Americas
2. 125 Broad Street
3. 1301 Properties Owner LP



4. 2027 Collections Center Drive
5. 4 Connections LLC
6. 425 Lexington Ave.
7. 515 South Flower Street
8. 55 Broadway
9. 767 Fifth Avenue
10. 77 West Wacker
11. A V Services Inc.
12. AC Nielsen Company
13. Acronis, Inc.
14. AFD Contract Furniture Inc.
15. Agilysys Nj, Inc.
16. Allen & Overy
17. Alpha Office Supplies Inc.
18. Anjarlekar & Associates
19. ANZ Banking Group Limited
20. Aperture Technologies
21. Ashurst Morris Crisp
22. Australia and New Zealand Banking Group Limited
23. Automated Securities Clearance Ltd.
24. Ayco Services Agency Inc.
25. Banctec Ltd.
26. Bank of America Plaza STE 3500 1041. Bank of Taiwan, New York Agency
27. Bank One Plaza
28. Bats Trading, Inc.
29. Bloomberg Finance LP
30. Bloomberg L.P.
31. Broadridge Securities Processing
32. BT Americas, Inc.
33. Cadwalader, Wickersham and Taft
34. Canary Wharf Management Limited
35. CB Richard Ellis Client Account RE Gloa
36. CDW Direct LLC
37. Centrale Attivita Finanziarie SPA
38. CHD Meridian Healthcare
39. Clayton Fixed Income Services, Inc.
40. Clifford Chance
41. Compliance Data Center Inc.
42. Compucenter (UK) Ltd.
43. Computer Associates International Inc.
44. Computer Financial Consultants, Inc.
45. Cushman & Wakefield Inc.
46. Cyveillance
47. Davis Polk and Wardwell
48. DBRS Inc.
49. Dell Marketing L.P.
50. Deutsche Borsche AG
51. DGWB, Inc.
52. Dimension Data



53. Diversified Global Graphics Group DG3
54. DnB NOR Bank ASA
55. Drowst Trading LLC
56. Elyo Services Limited
57. Emil Werr
58. Enterprise Solution Providers Inc.
59. Ernst & Young LLP
60. Ernst & Young Private Limited
61. EXLservice Holdings Inc.
62. Fidessa Plc.
63. First Commercial Bank Co., Ltd, New York Agency
64. FTInteractive Data
65. Gartner Group Inc.
66. Gotham Technology Group
67. Greenline Financial Technologies Inc.
68. Hanover Moving &Storage Co Inc.
69. Hatfield Philips International Limited
70. Haworth Singapore PTE Ltd.
71. Headstrong Services, LLC
72. Henegan Construction Co., Inc.
73. Hewlett Packard AP (Hong Kong) Limited
74. Hewlett Packard Company
75. HSBC Bank
76. IBM Corporation
77. ICAP Securities Limited 1078.
78. Information Builders Inc.
79. Intuition Publishing
80. Ikon Office Solutions Inc.
81. ILOG Inc.
82. Inconit Corporation
83. Information Builders Inc
84. Infusion Development Corp.
85. Integreon Managed Solutions
86. Interactive Data Corp.
87. Intuition Publishing Inc.
88. IPC Information Systems Inc.
89. Iron Mountain Digital Archives
90. Iron Mountain Records Management
91. JQ Network PTD Limited 1082
92. Kepner Tregoe Inc.
93. Key Systems
94. Kim & Chang
95. Kingston Communications PLC
96. KPMG, LLP
97. Lancaster Office Cleaning Co.
98. Lexis Nexis
99. Linklaters, S.L.
100. Liquid Engines, Inc.
101. Logical Information Machines



102. London & European Title Insurance Services Ltd.
103. London Borough of Tower Hamlets Rates
104. London Eastern Railway Limited
105. Mace Limited
106. McKee Nelson LLP
107. Mellon Analytical Solutions
108. Meridian IT, Inc.
109. Meridian It, Inc.
110. Michael Stapleton Associates
111. Microsoft Corporation
112. Microsoft Licensing, GP
113. Millennium Developers PVT Ltd.
114. Morse Group Limited
115. Morse Service Holdings Limited
116. National Bank of Australia
117. National Commerce Bank
118. Net One Systems
119. Network Appliance Inc.
120. Nishimura & Partners
121. Northrop Grunman
122. NYSE Market, Inc.
123. Origin HR Consulting Limited
124. Paul Weiss
125. Polaris Software Lab (India), Ltd.
126. Pricoa Relocation UK Limited
127. Quest Software Inc.
128. Rainmaker Group LLC
129. Restaurant Associates
130. Reuters America
131. Reuters Ltd.
132. Rittal Corporation
133. Rockefeller Center North, Inc.
134. Rolfe & Nolan Systems Inc.
135. RR Donnelley Receivables Inc.
136. SAS Institute Inc
137. Sharon Land Company, LLC
138. SOS Security Inc.
139. Standard & Poors
140. Standard and Poors Corp.
141. Standard Chartered Bank
142. Standard Register
143. Storage Technology Corp
144. Structure Group
145. Sungard Securities Finance Ltd.
146. Swapswire Limited
147. Swets Information Services Inc.
148. Tac Americas, Inc.
149. Taipei Fubon Bank, New York Agency
150. Tata Consultancy Services



151. The Bank Of New York
152. The British Land Company PLC
153. Thomson Financial
154. Tibco Software, Inc.
155. Transaction Network Services
156. Trilogy Leasing Co. LLC
157. Trimont Real Estate Advisors Inc.
158. Triple Point Technology, Inc.
159. Verrazano Consulting Solutions, LLC
160. Vertex Mortgage Services
161. Video Corporation Of America
162. Virtix
163. Wipro Technologies
164. Wombat Financial Software, Inc.
165. ZKB (Zurcher Kantonalbank)

### **Professionals Retained by Significant Creditor Groups**

- Akin Gump Strauss Hauer & Feld LLP
- FTI Consulting, Inc.
- Houlihan Lokey Howard & Zukin Capital, Inc.
- Milbank, Tweed, Hadley & McCloy LLP
- Munsch Hardt Kopf & Harr, P.C.
- Quinn Emanuel Urquhart Oliver and Hedges LLP
- The Wilson Law Firm, PC

### **Utilities**

- AT&T
- Cleveland Division of Water
- Cleveland Public Power
- ComEd
- Con Edison
- Dominion
- Illuminating
- Interstate Gas
- NEORS
- NSTAR Electric
- NYC Water Board
- Sempra Energy Solutions
- The Hess Corporation
- Time Warner

### **Committee Members**

- Aegon USA Investment Management
- Metlife
- Mizuho Corporate Bank, Ltd.
- RR Donnelley & Sons



- Shinsei Bank, Limited
- The Bank of NY Mellon
- The Royal Bank of Scotland, PLC
- The Vanguard Group
- Wilmington Trust Company

### **Selected Derivative Counterparties**

1. Advanced Graphic Printing, Inc.
2. Advanced Micro Devices, Inc.
3. AIG CDS, Inc.
4. Aircraft Finance Trust
5. Allison Transmission
6. AMBAC Credit Products, LLC
7. A.M. McGregor Home
8. American Investor Life Insurance Company
9. Aviva Life Insurance Company
10. Aviva Live & Annuity Company
11. Banca Italease S.p.A.
12. Banco Espirito Santo Investimento
13. Banco Espirito Santo
14. Bayview Financial, L.P.
15. Bayview Opportunity Master Fund, L.P.
16. Bremer Financial Corporation
17. BRM Group, Ltd.
18. Canadian National Resources Limited
19. Capital Automotive L.P.
20. Cheung Kong Bond Finance Limited
21. Chevron U.S.A. Inc.
22. City of Milwaukee, Wisconsin
23. Colorado Housing Finance Authority
24. Consolidated Container Company LLC
25. Convexity Capital Master Fund L. P.
26. Deer Park Road Corporation
27. Delaware River Port Authority
28. Deutsche Bank National Trust Company
29. Deutsche Bank Trust Company Americas
30. Dexia Bank Internationale a Luxembourg SA
31. Dexia Banque Belgique SA
32. Dexia Credit Local, Dexia Kommunalbank Deutschland AG
33. Direct Energy Business, LLC
34. E-Capital Profits Limited
35. Embarcadero Aircraft Securitization Trust
36. Emigrant Bank
37. Energy America LLC
38. Enterprise Products Operating, LLC
39. EPCO Holdings, Inc.
40. Federal Home Loan Bank of Dallas
41. FirstBank of Puerto Rico
42. Florida Power & Light Company



43. FPL Energy Power Marketing, Inc.
44. FSA Credit Protection Trust 283
45. Gaston Christian School, Inc.
46. Government of Singapore Investment Corp.
47. H21 Absolute Return Concepts SPC ARC-B07-20
48. H21 Absolute Return Portfolios SPC Class A
49. HarbourView CDO III, Limited
50. HFF I, LLC
51. Houghton Mifflin Harcourt Publishing Company
52. Iconix Brand Group, Inc.
53. Idaho Housing and Finance Association
54. Indianapolis Life Insurance Company (Inc)
55. ING Life Insurance & Annuity Company
56. ING USA Annuity & Life Insurance Company
57. Intel Corporation
58. Iowa Telecommunications Services Inc
59. Irish Life & Permanent PLC
60. Italease Finance S.p.A.
61. JA Solar Holdings Co., LTD.
62. Lexington Insurance Company
63. Life Investors Insurance Company of America
64. Lincore Limited
65. Linn Energy, LLC
66. MEG Energy Corp.
67. Metavante Corporation
68. Ministry of Finance Italy
69. Monumental Life Insurance Company (INC)
70. Natixis Environment & Infrastructures
71. Nebraska Investment Finance Authority
72. New Generation Funding Trust 15
73. New Generation Funding Trust 16
74. New Jersey Housing and Mortgage Finance Agency
75. New York Life & Annuity Insurance Corporation
76. New York Life INS & Annuity Corp Private Placi
77. New York Life Insurance Company Inc
78. Northcrest, Inc.
79. Occidental Power Services, Inc.
80. Official Committee of Unsecured Creditors
81. OHP Opportunity Limited Partnership
82. One Madison Investments (CAYCO) Limited
83. Pacific Life & Annuity Co
84. Pacific Lifecorp
85. Pacific Life Insurance Company
86. Portfolio Green German CMBS GMBH
87. Principal Financial Services Inc.
88. Putnam (183 ISDA's)
89. Reliastar Life Insurance Company
90. Reliastar Life Insurance Company of New York
91. Reynolds American Defined Benefit Master Trust



92. Riversource Life Insurance Company of New York
93. Russell Implementation Services Inc.
94. Russell Investment Group
95. Security Life of Denver Insurance Company
96. Security Life of Denver Insurance Company Inc
97. Simpson Meadows
98. Southern California Edison Company
99. Standard Credit Group LLC
100. Sunamerica Life Insurance Company
101. TFS (Germany)
102. TFS (TX)
103. TFS Derivatives Corporation
104. TFS Derivatives Total
105. TFS Derivatives Total
106. TFS Oil
107. TFS Oil Floor
108. TFS PWR NG
109. TFS Sing
110. TFS UK
111. TFS UK Cleared
112. TFS-ICAP
113. Tobacco Settlement Financing Corporation
114. Tradition (North America) Inc.
115. Tradition Asiel Securities Inc.
116. Tradition Services S.A. DE C.V. Mex
117. Transamerica Financial Life Insurance Co
118. Transamerica Occidental Life Insurance Co
119. Tullett Prebon Holdings Corporation
120. University of Pittsburgh
121. Verde CDO Ltd.
122. Verde CDO, LLC
123. Wellmont Health System
124. West Corporation
125. Zeeland Aluminium Company AG

## **Principal Investments**

1. Castex Energy 2007, L.P.
2. Castex Energy, Inc.
3. Crimson Exploration Inc.
4. David Arrington Oil & Gas Barnett Shale IV, LLC
5. David Arrington Oil & Gas, Inc.
6. Delta Prefco Limited
7. Delta Topco Limited
8. DHS Drilling Company
9. DHS Holding Company
10. Energy XXI Gulf Coast, Inc.
11. FDR Holdings, Ltd.



12. Frontier Drilling ASA
13. Frontier Drilling USA, Inc.
14. Greenbrier Minerals Holdings, LLC
15. Greenbrier Minerals, LLC
16. Hilcorp Energy I, L.P.
17. Hilcorp Exploration Venture 1 LLC
18. Jazz Pharmaceuticals, Inc.
19. JPI Commercial, LLC
20. Latshaw Drilling & Exploration Company
21. Latshaw Drilling Company, LLC
22. Minrad International, Inc.
23. Mountain Drilling Company
24. Mountain Drilling LLC
25. Orthovita, Inc.
26. Petsec Energy Inc.
27. RJO Holdings Corp.
28. RJO Investor Corp.
29. Sacher Funding Ltd.
30. SCP Worldwide I L.P.
31. Sixth Gear Funding Trust
32. Sixth Gear Inc.
33. Sixth Gear Solutions Corp.
34. SkyPower Corp.
35. Varel Funding Corp.
36. Varel International Ind., L.P.
37. First Wind Holdings, LLC
38. UP Acquisition Sub Inc.
39. Up Holdings Inc.
40. Pegasus International, Inc.
41. Universal Ensco, Inc.
42. Brozero Limited
43. FR Acquisition Holding Corporation (Luxembourg) Sarl
44. FR Acquisition Subco (Luxembourg) Sarl
45. FR Acquisition Corporation (Luxembourg) Sarl
46. FR Acquisition Finance Subco (Luxembourg) Sarl
47. FR Acquisition Corporation (Europe) Limited
48. JFB Firth Rixson, Inc.
49. FR Acquisition Corporation (US), Inc.
50. Forgings International Holdings Limited
51. Forgings International Holdings 1 Limited
52. Forgings International Limited
53. Firth Rixson Limited
54. JFB Overseas Holdings Limited
55. Voss of Norway ASA



## SCHEDULE 2



SCHEDULE 2

SCHEDULE OF INTERESTED PARTIES THAT CURRENTLY EMPLOY OR HAVE FORMERLY EMPLOYED WINDELS MARX LANE MITTENDORF, LLP IN MATTERS UNRELATED TO THE DEBTOR

Entity	Relationship to Lehman Bankruptcy	Relationship to WMLM	Attorney	Current Status
Aetna Life Insurance Co.	50 Largest Bond Holders	Client No. 205828	Alan Wentzel	Active (no billing activity since 1997)
Allianz Life Insurance Co. of North America	50 Largest Bond Holders	Client No. 302138	Samuel Desitto	Active
Guardian Life Insurance Co.	50 Largest Bond Holders	Client No. 100415	Mitch Gilbert	Active (no billing activity since 1998)
Guardian Life Insurance Co. of America	50 Largest Bond Holders	Client No. 301778	Samuel Desitto	Active
John Hancock Life Insurance Company	50 Largest Bond Holders	Client No. 300794	Samuel Desitto	Active
Metropolitan Life Insurance Co.	50 Largest Bond Holders	Client No. 206689	Alan Wentzel	Inactive as of 6/13/2007
Metropolitan Life Insurance Co.	50 Largest Bond Holders	Client No. 302989	Tina Gagliano	Active
Prudential Financial	50 Largest Bond Holders	Client No. 2630	Thomas Weidner	Active
Thrivent Financial for Lutherans	50 Largest Bond Holders	Client No. 303504	Samuel Desitto	Active
Zurich American Insurance Co.	50 Largest Bond Holders	Client No. 101862	Mitch Gilbert	Active
Australia & New Zealand Banking Group Ltd.	Largest Unsecured Creditors other than Bondholders	Client No. 302194	Michelle Atbeeny	Active
Citibank, NA	Largest Unsecured Creditors other than Bondholders	Client No. 302712	Howard Lakind	Active
Citibank, NA	Largest Unsecured Creditors other than Bondholders	Client No. 303052	Anthony Coscia	Active
Citibank, NA	Largest Unsecured Creditors other than Bondholders	Client No. 303234	Anthony Coscia	Active
Citibank, NA	Largest Unsecured Creditors other than Bondholders	Client No. 300990	Mitch Gilbert	Active
HSBC Bank	Largest Unsecured Creditors other than Bondholders	Client No. 301148	Alan Wentzel	Inactive (all matters closed)
Standard Chartered Bank	Largest Unsecured Creditors other than Bondholders	Client No. 172920	Firm - Personal	Inactive (all matters closed)
The Bank of New York	Largest Unsecured Creditors other than Bondholders	Client No. 204893	Jerome Walsh	Inactive (all matters closed)
The Bank of New York	Largest Unsecured Creditors other than Bondholders	Client No. 301172	Samuel Desitto	Active
The Bank of New York	Largest Unsecured Creditors other than Bondholders	Client No. 300791	Jerome Walsh	Active
The Bank of New York	Largest Unsecured Creditors other than Bondholders	Client No. 205841	Lane, Firm	Inactive as of 7/12/2000
The Bank of New York	Largest Unsecured Creditors other than Bondholders	Client No. 302586	Maryann Kicenuik	Active
BNC Mortgage	Significant Leases	Client No. 209804	Jolly	Inactive as of 12/28/1999
Constellation Phase, LLC	Significant Leases	Client No. 301092	Anthony Casareale	Active
JP Morgan Chase Bank	Secured Creditors	Client No. 303163	Michael Clain	Active
JP Morgan Chase Bank	Secured Creditors	Client No. 303322	Michael Moriarty	Active
JP Morgan Chase Bank	Secured Creditors	Client No. 303562	Michael Moriarty	Active
Swedbank	Secured Creditors	Client No. 303654	James Thomas	Active
Allstate Insurance Co.	Members of Ad Hoc or Unofficial Creditors' Committees	Client No. 300866	Thomas Mulligan	Inactive (all matters closed)
Allstate Insurance Co.	Members of Ad Hoc or Unofficial Creditors' Committees	Client No. 300404	Thomas Weidner	Inactive as of 2/12/2006
Merrill Lynch	Underwriting Investment Bankers for Debtor's Securities	Client No. 302384	Michael Moriarty	Active
Merrill Lynch	Underwriting Investment Bankers for Debtor's Securities	Client No. 300761	Frank Quinn	Active
Merrill Lynch	Underwriting Investment Bankers for Debtor's Securities	Client No. 100239	Mitch Gilbert	Inactive (all matters closed)
Merrill Lynch	Underwriting Investment Bankers for Debtor's Securities	Client No. 8468	Samuel Desitto	Active
AEW Capital Management, LP	Underwriting Investment Bankers for Debtor's Securities	Client No. 300570	Samuel Desitto	Active
Australia National Bank	Potential Parties in Interest	Client No. 303644	David Brauner	Active
Bank of America, N.A.	Potential Parties in Interest	Client No. 301618	Eric Bruener	Active
Bank of America, N.A.	Potential Parties in Interest	Client No. 303311	Michelle Atbeeny	Active
Barclays Capital	Potential Parties in Interest	Client No. 300823	Daniel Duff	Active
Calyon	Potential Parties in Interest	Client No. 302710	James Thomas	Active
Calyon	Potential Parties in Interest	Client No. 302365	Tina Gagliano	Active
CB Richard Ellis	Potential Parties in Interest	Client No. 821183	Michael Clain	Active
Cisco	Potential Parties in Interest	Client No. 303123	Alan Nisselson	Active
Credit Suisse	Potential Parties in Interest	Client No. 207414	Sharon Zuccaro	Inactive as of 12/18/2002
Credit Suisse	Potential Parties in Interest	Client No. 303156	Mitch Gilbert	Active
Credit Suisse	Potential Parties in Interest	Client No. 300188	Mitch Gilbert	Active (no billing activity since 2000)

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Credit Suisse	Potential Parties in Interest	Client No. 101272	Clayton Prugh	Active (no billing activity since 2000)
Dexia Local	Potential Parties in Interest	Client No. 303558	Michael Clain	Active
Direct Energy	Potential Parties in Interest	Client No. 209859	Lambert	Inactive as of 12/28/1999
EMC Mortgage Corp.	Potential Parties in Interest	Client No. 702008	Bruce Bronster	Active
Fannie Mae	Potential Parties in Interest	Client No. 150170	Michael Moriarty	Active
Georgetown University	Potential Parties in Interest	Client No. 209518	Jolly	Inactive as of 12/14/1999
GMAC	Potential Parties in Interest	Client No. 300790	Thomas Weidner	Active
GMAC	Potential Parties in Interest	Client No. 100460	Mitch Gilbert	Inactive (all matters closed)
Goldman Sachs	Potential Parties in Interest	Client No. 302999	Michael Moriarty	Active
Goldman Sachs	Potential Parties in Interest	Client No. 100200	Firm - Personal	Inactive as of 7/15/1997
IBM	Potential Parties in Interest	Client No. 135262	Ed Nolan	Active
IBM	Potential Parties in Interest	Client No. 202429	Belmonte	Inactive (all matters closed)
Iron Mountain Information Management	Potential Parties in Interest	Client No. 302996	Alan Nisselson	Active
Keane, Inc.	Potential Parties in Interest	Client No. 143610	Firm - Personal	Inactive (all matters closed)
Lyon Capital Ventures	Potential Parties in Interest	Client No. 303281	James Thomas	Active
Misys IQ LLC	Potential Parties in Interest	Client No. 301383	Howard Lakind	Active
Morgan Stanley	Potential Parties in Interest	Client No. 100201	Firm - Personal	Inactive (all matters closed)
Morgan Stanley	Potential Parties in Interest	Client No. 152449	Firm - Personal	Inactive (all matters closed)
Morgan Stanley	Potential Parties in Interest	Client No. 300105	Howard Lakind	Active
Morgan Stanley	Potential Parties in Interest	Client No. 301133	John Lytle	Active
National Bank of Canada	Potential Parties in Interest	Client No. 153839	Firm - Personal	Inactive (all matters closed)
National Bank of Canada	Potential Parties in Interest	Client No. 821163	Michael Clain	Active
Piper Jaffray	Potential Parties in Interest	Client No. 203996	Lane, Firm	Active (no billing activity since 1998)
Regions Bank	Potential Parties in Interest	Client No. 302946	Charles Lieblich	Active
Singapore Airlines	Potential Parties in Interest	Client No. 206396	Feldschreiber	Active (no billing activity since 1997)
Societe Generale	Potential Parties in Interest	Client No. 172244	Firm - Personal	Inactive (all matters closed)
Societe Generale	Potential Parties in Interest	Client No. 172250	Firm - Personal	Inactive (all matters closed)
Time Warner	Potential Parties in Interest	Client No. 205876	L. Rabinowitz	Inactive as of 12/7/1999
Tishman Speyer Properties, L.P.	Potential Parties in Interest	Client No. 150008	Mitch Gilbert	Active (no billing activity since 2000)
UBS Financial Services	Potential Parties in Interest	Client No. 302867	Howard Simon	Active
UBS Securities	Potential Parties in Interest	Client No. 303007	Edwin Leavitt-Gruberger	Active
UPS	Potential Parties in Interest	Client No. 179650	Firm - Personal	Inactive (all matters closed)
Wachovia Bank	Potential Parties in Interest	Client No. 100610	Anthony Coscia	Active
Wachovia Bank	Potential Parties in Interest	Client No. 100421	Anthony Coscia	Active
Wachovia Bank	Potential Parties in Interest	Client No. 303025	Anthony Coscia	Active
Washington Mutual Bank	Potential Parties in Interest	Client No. 300943	Anthony Coscia	Active
Wells Fargo Bank	Potential Parties in Interest	Client No. 303224	Gary Walsh	Active
Wells Fargo Bank	Potential Parties in Interest	Client No. 303235	Pat Liberman	Active
Wilmington Trust Co.	Potential Parties in Interest	Client No. 205636	Robert Luddy	Active
WSC Development Co.	Potential Parties in Interest	Client No. 303032	James Thomas	Active
Huntsman Corp.	Affiliations of Outside Directors	Client No. 209849	Laughlin	Inactive as of 12/28/1999
Blake, Cassels, & Graydon LLP	Professionals Retained by the Company	Client No. 300612	James Thomas	Active
Cassels, Brock, & Blackwell	Professionals Retained by the Company	Client No. 111860	Firm - Personal	Inactive (all matters closed)
Gibson, Dunn, & Crutcher	Professionals Retained by the Company	Client No. 209465	Lane, Firm	Inactive as of 7/22/1999
Hunton & Williams	Professionals Retained by the Company	Client No. 134450	Firm - Personal	Inactive (all matters closed)
Latham & Watkins	Professionals Retained by the Company	Client No. 300221	Jeffrey Singer	Inactive (all matters closed)
Lewis & Roca LLP	Professionals Retained by the Company	Client No. 302915	Rob Rossi	Active



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Milbank, Tweed, Hadley, McCloy	Professionals Retained by the Company	Client No. 151390	Edwin Leavitt-Gruberger	Active
Banc of America Securities LLC	Litigation Claimants	Client No. 302994	Charles Liebling	Active
Akin, Gump, Strauss, Hauer, & Feld LLP	Professionals Retained by Significant Creditor Groups	Client No. 108079	Firm - Personal	Inactive (all matters closed)
Interstate Gas	Utilities	Client No. 209792	Morgan	Inactive as of 12/28/1999
Interstate Gas	Utilities	Client No. 209487	Woody	Inactive as of 12/8/1999
Chevron U.S.A.	Selected Derivative Counterparties	Client No. 209483	Morgan	Inactive as of 12/8/1999
Emigrant Bank	Selected Derivative Counterparties	Client No. 202248	Lane, Firm	Inactive as of 2/1/2006
Lexington Insurance Company	Selected Derivative Counterparties	Client No. 108075	Firm - Personal	Inactive (all matters closed)
Aviva Life Insurance	Selected Derivative Counterparties	Client No. 301368	Robert Mercurio	Active



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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: **Chapter 11 Case No.**  
: **08-13555 (JMP)**  
: **(Jointly Administered)**  
: **Debtors.**  
: **LEHMAN BROTHERS HOLDINGS INC., et al.,**  
: **In re**  
-----X

**ORDER PURSUANT TO SECTIONS 327(E) AND 328(A) OF THE  
BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT AND  
RETENTION OF WINDELS MARX LANE & MITTENDORF, LLP, AS SPECIAL  
COUNSEL TO THE DEBTORS, NUNC PRO TUNC TO THE ENGAGEMENT DATE**

Upon consideration of the application, dated August 14, 2009 (the "Application"),<sup>1</sup> of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors-in-possession (collectively, the "Debtors"), pursuant to sections 327(e) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") for authorization to employ and retain Windels Marx Lane & Mittendorf, LLP ("Windels Marx") as special counsel to the Debtors *nunc pro tunc* to the Engagement Date; and upon the Declaration of Robert A. Rossi, Esq., partner of Windels Marx (the "Rossi Declaration"), filed in support of the Application; and the Court being satisfied, based on the representations made in the Application and the Rossi Declaration, that Windels Marx represents no interest adverse to the Debtors or the Debtors' estates with respect to the matters upon which it is to be engaged, under section 327 of the Bankruptcy Code as modified by section 1107(b); and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to

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<sup>1</sup> Capitalized terms that are used but not defined in this order have the meanings ascribed to them in the Application.



Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); a and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided in accordance with the procedures set forth in the amended order entered February 13, 2009 governing case management and administrative procedures [Docket No. 2837] to (i) the United States Trustee for the Southern District of New York; (ii) the attorneys for the Official Committee of Unsecured Creditors; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who have requested notice in these chapter 11 cases, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Application is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Application is approved; and it is further

ORDERED that pursuant to sections 327(e) and 328(a) of the Bankruptcy Code, the Debtors are hereby authorized to employ and retain Windels Marx as special counsel to the Debtors on the terms set forth in the Application and this order, effective *nunc pro tunc* to the Engagement Date, for the Representative Matters identified in the Application and in accordance with Windels Marx's customary rates in effect from time to time and its disbursement policies; and it is further



ORDERED that Windels Marx shall apply for compensation and reimbursement of expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures that have been or may be fixed by order of this Court, including but not limited to the Court's Third Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals [Docket No. 4165] and the Court's Order Appointing a Fee Committee and Approving a Fee Protocol [Docket No. 3651].

Dated: August \_\_, 2009  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE